TRANSCRIPT OF RECORD

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, [redacted] 1924

No. [redacted]287

THE WESTERN PACIFIC RAILROAD COMPANY,
APPELLANT,

vs.

THE UNITED STATES

APPEAL FROM THE COURT OF CLAIMS

FILED FEBRUARY 13, 1924

(30,123)

(30,123)

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1923

No. 818

THE WESTERN PACIFIC RAILROAD COMPANY, APPELLANT,

vs.

THE UNITED STATES

APPEAL FROM THE COURT OF CLAIMS

INDEX

	Original	Print
Record from Court of Claims	1	1
Petition and amended petition	1	1
Exhibit W. P. R. R. Co. No. 1—Army, navy, and marine corps requests	12	9
General traverse	56	53
Submission of case	56	53
Findings of fact	57	53
Conclusion of law	61	57
Opinion, Campbell, C. J.	61	57
Appendix—Government Transportation Stock Forms Nos. 9 and 12	68	64
Judgment	70	64
Petition for and order allowing appeal	70	64
Clerk's certificate	74	65

JUDD & DETWEILER (INC.), PRINTERS, WASHINGTON, D. C., APRIL 24, 1924

[fol. 1] **COURT OF CLAIMS OF THE UNITED STATES**

No. A-30

THE WESTERN PACIFIC RAILROAD COMPANY

vs.

THE UNITED STATES.

I. PETITION AND AMENDED PETITION

On February 2, 1921, the plaintiff filed its original petition.
Subsequently, to wit, on July 30, 1921, by leave of court, the plaintiff filed its Amended Petition.
Said amended petition is as follows:

AMENDED PETITION—Filed July 30, 1921

(NOTE.—The Original Petition was filed February 2, 1921.)

The Honorable Court of Claims:

The Western Pacific Railroad Company, claimant, respectfully represents:

I

Claimant is a corporation duly organized and existing under the laws of the State of California, it having been incorporated June 6, [fol. 2] 1916, duly empowered to operate railways in the States of California, Nevada and Utah, and as such corporation now is and was from, to wit, July 14, 1916, to the time when the latest of the services hereinafter mentioned were performed inclusive, engaged as a common carrier by railroad in the transportation of passengers and freight in and through a number of States of the United States and between the points referred to herein, either directly over its own lines or in conjunction with connecting carriers. That claimant is the successor of another corporation, namely, the Western Pacific Railway Company, incorporated March 6, 1903, under the laws of the State of California, hereinafter referred to as the predecessor of the claimant; that said Western Pacific Railway Company was duly organized and existed as an active corporation empowered to operate railways in the States of California, Nevada, Utah and elsewhere, from the time of its incorporation until the third day of March, 1915, when in a certain action then pending in the District Court of the United States in and for the Northern District of California, Second Division, entitled The Equitable Trust Company of New York, as Trustee, Complainant, vs. Western Pacific Railway Company et al., Defendants, in Equity No. 169, said court duly made and entered its order wherein and whereby Frank G. Drum

and Warren Olney, Jr., were appointed the Receivers of the property of the said Western Pacific Railway Company; that thereafter and upon the 4th day of March, 1915, and in accordance with said order, the said Frank G. Drum and Warren Olney, Jr., duly and regularly qualified as such Receivers and thereupon the said Frank G. Drum and Warren Olney, Jr., became, and from the said 4th day of March, 1915, until the 14th day of July, 1916, continuously were the duly appointed, qualified and acting Receivers of the property of the said Western Pacific Railway Company.

[fol. 3] That pursuant to a decree of foreclosure and sale made by said court in said cause upon the 27th day of May, 1916, and pursuant to a decree of confirmation of sale made and entered by said court on the 1st day of July, 1916, by deed of Francis Krull, Special Master, and of Frank G. Drum and Warren Olney, Jr., as Receivers, and others, dated the 1st day of July, 1916, all of the railways, franchises, rights and other property of the Western Pacific Railway Company, together with and including all accounts of every kind due to the Receivers of the said property of the said Western Pacific Railway Company, were granted, bargained, sold, assigned, transferred and conveyed to the claimant herein; that upon the 14th day of July, 1916, the claimant went into possession of all the said railways, franchises, rights and other property of the said Western Pacific Railway Company, including all accounts of every kind due to the said Receivers of the said property of the said Western Pacific Railway Company, and that the claimant is now the owner and in possession of all thereof. Claimant further states that the aforesaid Western Pacific Railway Company, predecessor of claimant, was engaged as a common carrier by railroad in the transportation of passengers and freight in and through a number of States of the United States, and between the points referred to herein, either directly over its lines or in conjunction with connecting carriers, during all of the time when services hereinafter mentioned were performed, up to the time when its property and affairs were placed in the hands of Receivers as aforesaid, to wit, March 3, 1915, and that said Receivers continued the business of the said Western Pacific Railway Company under authority of the District Court of the United States in and for the Northern District of California during that part of the remainder of the time when services hereinafter mentioned were performed extending to the day, to wit, the 14th day of July, 1916, when pursuant to the decree of court herein-

[fol. 4] before referred to, they transferred to this claimant all of the property, etc., of the said Western Pacific Railway Company, including all its franchises, rights, claims and accounts. Claimant, therefore further alleges that all of the services hereinafter mentioned were performed either by it or its said predecessor or the Receivers of its said predecessor, and that all right, title and claim for payment and compensation for all of said services rendered by its said predecessor and the Receivers of its said predecessor, and not paid for at or before the time when the said Receivers transferred the aforesaid rights and properties of the said Western Pacific Railway

Company to this claimant, to wit, July 14, 1916, passed to and vested in the claimant herein, and it has the right to sue for and maintain its claim herein for all the services so performed by its said predecessor and the said Receivers of its predecessor and by itself; its said predecessor and the Receivers of its said predecessor having reserved or retained no title or interest therein or to the compensation therefor covered by the claim of the claimant in this petition, which is the same as the claim in the original petition herein.

II

Under the acts of Congress granting lands in aid of railroads and acts of Congress regulating the expenditure of appropriations by the United States for Army transportation over such land-grant railroads, said land-grant railroads were required to transport troops of the United States for certain less amounts than those charged private parties for similar transportation; but in none of said acts were said land grant railroads required, nor have they ever agreed, to transport for such less amounts, as "troops of the United States," nor at other than full tariff fares, the certain persons or classes or any of them more particularly referred to in paragraph IV hereof.

[fol. 5]

III

Some years ago and prior to the times when the services hereinafter mentioned were performed, the railroad companies of the United States generally, including the Western Pacific Railway Company, the predecessor of claimant, severally agreed with the Quartermaster General of the United States Army (subject to certain exceptions not necessary here to be stated) to accept for the transportation of troops of the United States the lowest net fare and lowest net excess baggage rate lawfully available as derived through deductions on account of land-grant distance via as usually traveled route for military traffic from a lawful fare filed with the Interstate Commerce Commission as applying from point of origin to destination at time of movement. These agreements, commonly known as "Land-grant Equalization Agreements," were in force at the times of the transactions hereinafter referred to. (Circular No. 23, Quartermaster General's Office, 1911, dated November 15, 1911, and Circular No. 6, Office of the Chief, Quartermaster Corps, 1913, dated March 1, 1913, entitled "Freight and Passenger Land-grant Equalization Agreements and List of Carriers Participating," printed and published by the Government.)

IV

At various times, beginning on or about the 24th day of September, in the year 1914, and extending to the third day of March, 1915, the aforesaid Western Pacific Railway Company, upon transportation requests issued by the War Department of the United States, transported certain persons belonging to the following classes, or some

of them, and at various times beginning on or about said third day of March, 1915, and extending to the 14th day of July, 1916, the aforesaid Frank G. Drum and Warren Olney, Jr., Receivers of the [fol. 6] property of the said Western Pacific Railway Company, upon transportation requests issued by the War and Navy Departments of the United States, transported certain persons belonging to the following classes or some of them, and at various times beginning on or about the day last mentioned, to wit, July 14, 1916, and extending to and including the 30th day of December, 1917, the claimant herein, upon transportation requests issued by the War and Navy Departments of the United States, transported certain persons belonging to the following classes (being the same classes hereinbefore in this paragraph referred to):

1. Discharged soldiers; that is, enlisted men of the Army en route to their homes after discharge, including also discharged marines en route to their homes after discharge from the service.

2. Discharged military prisoners; that is, discharged enlisted men en route to their homes or elsewhere after serving sentences, including in this class also discharged enlisted men from the naval service of the United States en route to their homes or elsewhere, and also including discharged enlisted men from the Marine Corps en route to their homes or elsewhere, after serving sentence as military prisoners.

3. Rejected applicants for enlistment in the Army, Navy (Medical Survey applicants) and Marine Corps, also including rejected applicants (students) Reserve Officers' Training Corps: that is, men who have passed the required tests at the recruiting stations and having been forwarded to the recruiting depots for final examination and enlistment were there rejected and were being returned to the recruiting stations from which they came.

4. Accepted applicants for enlistment in the Army and in the Marine Corps; that is, applicants examined at the general recruiting stations and found mentally, morally, and physically fit for service and being forwarded to recruiting depots for final examination and enlistment.

[fol. 7] 5. Retired soldiers; that is, enlisted men of the Army en route to their homes after retirement; also including in this class certain retired officers.

6. Army nurse, transportation of whom was not a part of or connected with the transportation of "troops of the United States"

7. Military prisoners and guards in charge of them, the transportation of whom was not a part of or connected with the transportation of troops of the United States.

8. Alien prisoners and guards in charge of them, transportation of whom was not a part of or connected with the transportation of troops of the United States.

9. Other persons not mustered into the military or naval service of the United States, including alien enemies carried at request of the Government in connection with Marine Corps activities.

10. Transportation of the body of deceased soldier.

11. Individual soldiers transported at request of the United States War Department as to whom the transportation request, in each case, was endorsed "charge cost to soldier."

In making payment for said transportation services, the United States, through its accounting officers (in many instances against the express protest and objection of the claimant, its predecessor and the Receivers of its predecessor respectively), paid claimant, its predecessor and the Receivers of its predecessor, for said transportation only the less amounts authorized for the transportation of "troops of the United States," over land-grant railroads instead of at the published tariff fares in force at the time said transportation services were rendered respectively.

V

A statement, marked Exhibit W. P. R. R. Co. No. 1, covering the entire period aforesaid, to wit, from September 24, 1914, to [fol. 8] December 30, 1917, both inclusive, and showing or identifying in detail the various transportation transactions referred to in the preceding paragraph, stating the amounts claimed by this claimant, The Western Pacific Railroad Company, for the transportation claimed by it and by its predecessor, the Western Pacific Railway Company, and the Receivers of the last named company, respectively, to the United States, and the amounts remaining due and unpaid, was filed on February 2, 1921, with the original petition as a part thereof and is hereby referred to as a part of this amended petition, the same consisting of three parts or divisions, of which the first consists of thirty-one sheets, numbered consecutively 1 to 31 inclusive, is captioned and refers to United States Government War Department requests and shows total deductions account of land-grant distances on the transactions therein referred to (as summarized in a recapitulation following sheet 31 of said exhibit) amounting to $12,871.73; the second is captioned and refers to United States Government Navy Department requests, consists of six sheets, numbered from 1 to 6 inclusive, and shows total deductions account of land-grant distance on the transactions therein referred to (as summarized in a recapitulation following sheet 6 thereof) amounting to $2.200.31; and the third, consisting of four sheets, numbered from 1 to 4 inclusive, is captioned and refers to United States Government Marine Corps requests, and shows total deductions account of land-grant distance on the transactions therein referred to (as summarized in a recapitulation following sheet 4 thereof) amounting to $1,256.33.

(The suit does not include certain other transportation of a similar nature, occurring during the period covered hereby or at any other

time down to the time of the filing of the original petition wherein payments for such transportation were made by disbursing officers of the United States at land-grant rates, said payments accepted by the [fol. 9] claimant company under protest. The company has submitted supplemental bills for certain balances due on the latter transportation to the accounting officers of the Government, and the same are not yet finally disposed of.)

VI

The total difference between the amounts so paid claimant, its aforesaid predecessor, the Western Pacific Railway Company, and the Receivers of said company respectively, for such transportation at land-grant rates as for the transportation of "troops of the United States" and the amounts which claimant in its own right and as successor of the said Western Pacific Railway Company and transferee of its Receivers was and is entitled to receive therefor at published tariff rates without land-grant deductions is, according to the claimant's books and records, and books and records of its predecessor and of said Receivers (reference being hereby made to said Exhibit W. P. R. R. Co. No. 1), the total sum of $16,328.37; and claimant further alleges that none of the transportation in question was in fact or law transportation of "troops of the United States."

VII

Notwithstanding the facts set forth in the premises, the Auditor for the War Department, to whom claim in due form was made by this claimant, on, to wit, the first day of June, 1920, covering all the claims hereinbefore referred to relating to transportation service rendered as hereinbefore set forth, on requests of the United States War Department, and the Auditor for the Navy Department, to whom claim in due form on the same date was made by this claimant, covering all the claims hereinbefore referred to relating to transportation services rendered as aforesaid on requests of the United States Navy Department and the United States Marine Corps, [fol. 10] respectively, have, after examination and consideration thereof, disallowed all of the said claims.

VIII

Claimant has at all times borne true allegiance to the United States, and has made no assignment or transfer of the aforesaid claims or of any interest therein. Claimant has not in any way voluntarily aided, abetted, or given encouragement to rebellion against the Government of the United States. Claimant further states that during all the time of its corporate existence, its predecessor, the Western Pacific Railway Company, bore true allegiance to the United States and did not in any way voluntarily aid, abet or give encouragement to rebellion against the Government of the

United States, and that the Receivers of that corporation during all the time they were acting as such, and other times, bore true allegiance to the United States and did not in any way voluntarily aid, abet, or give encouragment to rebellion against the Government of the United States; that the said Western Pacific Railway Company, predecessor of the claimant, made no assignment or transfer of any of its claims included in this amended petition, or of any interest therein, except that they passed to the Receivers appointed by the court in the proceeding hereinbefore mentioned, and said Receivers made no other assignment or transfer thereof or of the claims which became vested in them as Receivers, except the transfer, assignment and conveyance made by them to the claimant under the authority of the decree of court hereinbefore referred to, whereby all rights and claims of the said Western Pacific Railway Company and of the said Receivers of that company which are included in this amended petition and sought to be enforced hereby, passed to and became vested in this claimant as hereinbefore alleged. Claimant further believes, and therefore alleges, that all of the facts stated and set forth in this amended petition are true.

[fol. 11] Wherefore claimant brings this suit and says there is now (and was at the time of the filing of the original petition as alleged therein) justly due and owing to it by the United States the sum of sixteen thousand three hundred and twenty-eight dollars and thirty-seven cents ($16,328.37), exclusive of all just credits and offsets, for which sum of money it prays judgment.

The Western Pacific Railroad Co., by John B. Clark, Attorney in Fact. John B. Clark, Attorney for Claimant. Geo. Francis Williams, Of Counsel.

Jurat showing the foregoing was duly sworn to by Jno. B. Clark; omitted in printing.

Note.—Power of attorney from the claiment to the said John B. Clark was filed in the above entitled cause on the 23rd day of February, 1921.

Exhibit W. P. R. R. Co. No. 1, referred to in Original Petition filed February 2, 1921

U. S. GOVT. WAR DEPARTMENT REQUESTS

Sheet No. 1

Status of Passenger	Date	Bill No.	Request No.	From	To	Commercial Fare	Disallowed by Govt.	Allowed in Settlement	Balance Claimed to be Due
Discharged Sold.	9-24-14	482	P 412892	San Fran.	Detroit, Mich.	$55.25	$15.17	$40.08	$15.17
" "	"	"	413015	"	" "	55.25	15.17	40.08	15.17
" "	"	"	413244	"	" "	55.25	15.17	40.08	15.17
" "	10- 1-14	505	424401	"	Denver, Colo.	37.50	9.69	27.81	9.69
" "	10-30-14	"	424534	"	New York, N. Y.	64.60	15.09	49.51	15.09
" "	10- 6-14	507	387039	"	Sioux City, Ia.	41.96	12.16	29.80	12.16
" "	10-21-14	"	413529	"	New York, N. Y.	64.60	15.09	49.51	15.09
" "	"	"	413547	"	Bates, Ill.	46.45	12.33	34.12	12.33
" "	"	"	413549	"	St. Louis, Mo.	45.60	12.90	32.70	12.90
" "	"	"	413597	"	Albany, N. Y.	64.60	15.27	49.33	15.27
" "	"	"	413599	"	Jefferson Barracks, Mo.	45.98	12.93	33.05	12.93
" "	"	"	413648	"	New York, N. Y.	64.60	15.09	49.51	15.09
" "	"	"	413680	"	" "	64.60	15.09	49.51	15.09
" "	"	"	413686	"	Denver, Colo.	37.50	9.69	27.81	9.69
" "	"	"	413688	"	New York, N. Y.	64.60	15.09	49.51	15.09
" "	"	"	413700	"	" "	64.60	15.09	49.51	15.09
" "	"	"	413723	"	Ft. Wayne, Ind.	53.30	14.87	38.43	14.87
" "	"	"	413731	"	Homer, Ohio	56.50	14.76	41.74	14.76
" "	"	508	413733	"	Dayton, Ohio	53.95	15.06	38.89	15.06
" "	"	"	413745	"	St. Louis, Mo.	45.60	12.90	32.70	12.90
" "	"	"	413749	"	New York, N. Y.	64.60	15.09	49.51	15.09
" "	"	"	413753	"	" "	64.60	15.09	49.51	15.09
" "	"	"	413755	"	" "	64.60	15.09	49.51	15.09
" "	"	"	413763	"	Reading, Pa.	66.60	15.84	50.76	15.84
" "	"	"	413784	"	New York, N. Y.	64.60	15.09	49.51	15.09
" "	"	"	413786	"	Patterson, N. J.	64.60	15.10	49.50	15.10
" "	"	"	414004	"	St. Louis, Mo.	45.60	12.90	32.70	12.90
" "	"	"	414012	"	New York, N. Y.	64.60	15.09	49.51	15.09
" "	"	509	414020	"	Otterville, Mo.	43.24	12.33	30.91	12.33
" "	"	"	414022	"	Greensburg, Pa.	59.37	14.76	44.61	14.76
" "	"	"	414039	"	Londonville, O.	56.50	14.76	41.74	14.76
" "	"	"	414041	"	St. Louis, Mo.	45.60	12.90	32.70	12.90
" "	"	"	414045	"	" "	45.60	12.90	32.70	12.90
" "	"	"	414055	"	" "	45.60	12.90	32.70	12.90
					Total	$1,878.00	$478.45	$1,399.55	$478.45

Status of Passenger	Date	Bill No.	Request No.	From	To	Commercial Fare	Disallowed by Govt.	Allowed in Settlement	Balance Claimed to be Due
Dis'd Soldier	10-21-14	509	P 414057	San Fran.	St. Louis, Mo.	$45.60	$12.90	$32.70	$12.90
" "	"	"	414063	"	" "	45.60	12.90	32.70	12.90
" "	"	"	414067	"	Pleasant Val., Ky.	54.85	13.91	40.94	13.91
" "	"	"	414069	"	" "	54.85	13.91	40.94	13.91
" "	"	"	414093	"	St. Louis, Mo.	45.60	12.90	32.70	12.90
" "	"	"	414095	"	Lorain, O.	56.50	14.76	41.74	14.76
" "	"	"	414097	"	Londonville, O.	56.50	14.76	41.74	14.76
" "	"	"	414099	"	St. Louis, Mo.	45.60	12.90	32.70	12.90
" "	"	"	414129	"	" "	45.60	12.90	32.70	12.90
" "	"	"	414135	"	Earlville, Ill.	48.31	14.78	33.53	14.78
" "	"	"	414137	"	" "	48.31	14.78	33.53	14.78
" "	"	"	414145	"	Sedalia, Mo.	42.85	12.33	30.52	12.33
" "	"	"	414149	"	" "	42.85	12.33	30.52	12.33
" "	"	510	414151	"	Poplar Bluffs, Mo.	48.64	12.31	36.33	12.31
" "	"	"	414153	"	St. Louis, Mo.	45.60	12.90	32.70	12.90
" "	"	"	414161	"	Cincinnati, O.	53.60	14.99	38.61	14.99
" "	"	"	414163	"	Washington, D. C.	62.60	14.90	47.70	14.90
" "	"	"	414177	"	Columbus, O.	55.23	15.12	40.11	15.12
" "	"	"	414179	"	Lorain, O.	56.50	14.76	41.74	14.76
" "	"	"	414211	"	New York, N. Y.	64.60	15.09	49.51	15.09
" "	"	"	414221	"	Earlville, Ill.	48.31	14.78	33.53	14.78
" "	"	"	414229	"	Ft. Smith, Ark.	43.90	12.01	31.89	12.01
" "	"	"	414237	"	Earlville, Ill.	48.31	14.78	33.53	14.78
" "	"	"	414241	"	Indianapolis, Ind.	51.25	14.90	36.35	14.90
" "	"	"	414243	"	Cincinnati, O.	53.60	14.99	38.61	14.99
" "	"	"	414247	"	Indianapolis, Ind.	51.25	14.90	36.35	14.90
" "	"	"	414251	"	Columbus, O.	55.23	15.12	40.11	15.12
" "	"	"	414255	"	" "	55.23	15.12	40.11	15.12
" "	"	"	414267	"	Cincinnati, O.	53.60	14.99	38.61	14.99
" "	"	"	414288	"	Harrisburg, Pa.	64.72	14.76	49.96	14.76
" "	"	"	414305	"	St. Louis, Mo.	45.60	12.90	32.70	12.90
" "	"	"	414309	"	" "	45.60	12.90	32.70	12.90
" "	"	"	414315	"	" "	45.60	12.90	32.70	12.90
					Total	$1,681.99	$461.18	$1,220.81	$461.18

U. S. GOVT. WAR DEPARTMENT REQUESTS

Status of Passenger	*Date*	*Bill No.*	*Request No.*	*From*	*To*	*Commercial Fare*	*Disallowed by Govt.*	*Allowed in Settlement*	*Balance Claimed to be Due*
Dis'd Soldier	10-21-14	511	P 414317	San Fran.	Earlville, Ill.	$48.31	$14.78	$33.53	$14.78
" "	"	"	414319	"	Denver, Colo.	37.50	9.69	27.81	9.69
" "	"	"	414323	"	St. Louis, Mo.	45.60	12.90	32.70	12.90
" "	"	"	414329	"	" "	45.60	12.90	32.70	12.90
" "	"	"	414335	"	" "	45.60	12.90	32.70	12.90
" "	"	"	414337	"	Earlville, Ill.	48.31	14.78	33.53	14.78
" "	"	"	414344	"	Denver, Colo.	37.50	9.69	27.81	9.69
" "	"	"	414346	"	" "	37.50	9.69	27.81	9.69
" "	"	"	414348	"	St. Louis, Mo.	45.60	12.90	32.70	12.90
" "	"	"	414350	"	Denver, Colo.	37.50	9.69	27.81	9.69
" "	"	"	414352	"	St. Louis, Mo.	45.60	12.90	32.70	12.90
" "	"	"	414354	"	Denver, Colo.	37.50	9.69	27.81	9.69
" "	"	"	414356	"	Little Rock, Ark.	48.64	16.75	31.89	16.75
" "	"	"	414375	"	Ft. Logan, Colo.	37.60	9.62	27.98	9.62
" "	"	"	414377	"	St. Louis, Mo.	45.60	12.90	32.70	12.90
" "	"	"	414393	"	New York, N. Y.	64.60	15.09	49.51	15.09
" "	"	"	414401	"	St. Louis, Mo.	45.60	12.90	32.70	12.90
" "	"	512	414429	"	Jefferson Bar'ks	45.98	12.93	33.05	12.93
" "	"	"	414433	"	Indianapolis, Ind.	51.25	14.90	36.35	14.90
" "	"	"	414506	"	St. Louis, Mo.	45.60	12.90	32.70	12.90
" "	"	"	414510	"	" "	45.60	12.90	32.70	12.90
" "	"	"	414512	"	Kansas City, Mo.	40.00	12.33	27.67	12.33
" "	"	"	414522	"	Pleasant Valley, Ky.	54.85	13.91	40.94	13.91
" "	"	"	414534	"	Denver, Colo.	37.50	9.69	27.81	9.69
" "	"	"	414547	"	Brooklyn, N. Y.	64.60	15.09	49.51	15.09
" "	"	"	414551	"	New York, N. Y.	64.60	15.09	49.51	15.09
" "	"	"	414557	"	Springfield	65.60	15.24	50.36	15.24
" "	"	"	414561	"	New York, N. Y.	64.60	15.09	49.51	15.09
" "	"	"	414566	"	Detroit, Mich.	54.75	14.76	39.99	14.76
" "	"	"	414568	"	New York, N. Y.	64.60	15.09	49.51	15.09
" "	"	"	414570	"	Columbus, O.	55.23	15.12	40.11	15.12
" "	"	"	414572	"	New York, N. Y.	64.60	15.09	49.51	15.09
" "	"	"	414574	"	Earlville, Ill.	48.31	14.78	33.53	14.78
" "	"	"	414576	"	Chicago, Ill.	49.75	14.25	35.50	14.25
" "	"	"	414583	"	New York, N. Y.	64.60	15.09	49.51	15.09
					Total	$1,736.18	$464.02	$1,272.16	$464.02

					Total	$1,736.18	$464.02	$1,272.16	$464.02

U. S. GOVT. WAR DEPARTMENT REQUESTS

Status of Passenger	*Date*	*Bill No.*	*Request No.*	*From*	*To*	*Commercial Fare*	*Disallowed by Govt.*	*Allowed in Settlement*	*Balance Claimed to be Due*
Dis'd Soldier	10-21-14	512	P 414623	San Fran.	Hartford, Conn.	$65.75	$15.26	$50.49	$15.26
" "	"	"	414644	"	St. Louis, Mo.	45.60	12.90	32.70	12.90
" "	"	513	414656	"	" "	45.60	12.90	32.70	12.90
" "	"	"	414660	"	New York, N. Y.	64.60	15.09	49.51	15.09
" "	"	"	414669	"	Battle Creek, M.	53.03	14.89	38.14	14.89
" "	"	"	414691	"	St. Louis, Mo.	45.60	12.90	32.70	12.90
" "	"	"	414695	"	Earlville, Ill.	48.31	14.78	33.53	14.78
" "	"	"	414721	"	St. Louis, Mo.	45.60	12.90	32.70	12.90
" "	"	514	414671	"	Detroit, Mich.	55.25	15.26	39.99	15.26
" "	11- 2-14	529	424547	"	Denver, Colo.	37.50	9.68	27.82	9.68
" "	"	"	424550	"	" "	37.50	9.68	27.82	9.68
" "	11- 6-14	"	424566	"	New York, N. Y.	64.60	15.09	49.51	15.09
" "	11-13-14	"	424593	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	424623	"	Columbus, O.	55.23	15.12	40.11	15.12
" "	"	"	424625	"	" "	55.23	15.12	40.11	15.12
" "	11-14-14	"	424646	"	Nashville, Tenn.	52.25	13.17	39.08	13.17
" "	"	"	424648	"	Buffalo Val., Tenn.	53.60	13.30	40.30	13.30
" "	11-19-14	"	424679	"	New York, N. Y.	64.60	15.09	49.51	15.09
Rejected Ap'nt	11- 7-14	530	437057	"	Marysville, Cal.	3.75	.89	2.86	.89
Dis'd Soldier	11- 9-14	534	387077	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	11-16-14	"	387093	"	Columbus, O.	55.23	15.12	40.11	15.12
" "	11-21-14	"	387100	"	Memphis, Tenn.	49.25	12.92	36.33	12.92
" "	11-26 14	"	397802	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	11-27-14	"	397805	"	Columbus, O.	55.23	15.12	40.11	15.12
" "	11-29-14	"	397807	"	Louisville, Ky.	52.60	14.65	37.95	14.65
" "	11- 5-14	"	413757	"	New York, N. Y.	64.60	15.09	49.51	15.09
" "	11-21-14	"	414799	"	Lorain, O.	56.50	14.76	41.74	14.76
" "	"	"	414810	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	414826	"	Buffalo Val., Tenn.	53.60	13.30	40.30	13.30
" "	"	"	414840	"	Winston Salem, N. C.	64.45	14.89	49.56	14.89
" "	"	"	414873	"	Syracuse, N. Y.	62.34	15.30	47.04	15.30
" "	"	"	414906	"	Middletown, O.	53.75	15.01	38.74	15.01
" "	"	"	414924	"	" "	53.75	15.01	38.74	15.01
" "	"	"	437416	"	Columbus, O.	55.23	15.12	40.11	15.12
" "	"	"	437814	"	New York, N. Y.	64.60	15.09	49.51	15.09
					Total	$1,817.13	$477.04	$1,340.09	$477.04

U. S. GOVT. WAR DEPARTMENT REQUESTS

Sheet No. 5

Status of Passenger	Date	Bill No.	Request No.	From	To	Commercial Fare	Disallowed by Govt.	Allowed in Settlement	Balance Claimed to be Due
Dis'd Soldier	11-21-14	535	P 437427	San Fran.	Lorain, O.	$56.50	$14.76	$41.74	$14.76
" "	"	"	437431	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	437433	"	Ottawa, Ill.	48.32	15.11	33.21	15.11
" "	"	"	437435	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	437439	"	" "	45.60	12.91	32.69	12.91
" "	"	"	437441	"	Ottawa, Ill.	48.32	15.11	33.21	15.11
" "	"	"	437445	"	Springfield	65.60	15.24	50.36	15.24
" "	"	"	437449	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	437457	"	" "	45.60	12.91	32.69	12.91
" "	"	"	437461	"	" "	45.60	12.91	32.69	12.91
" "	"	"	437475	"	" "	45.60	12.91	32.69	12.91
" "	"	"	437477	"	" "	45.60	12.91	32.69	12.91
" "	"	"	437483	"	Lorain, O.	56.50	14.76	41.74	14.76
" "	"	"	437485	"	Denver, Colo.	37.50	9.68	27.82	9.68
" "	"	"	437499	"	Detroit, Mich.	54.75	14.76	39.99	14.76
" "	"	"	437515	"	New York, N. Y.	64.60	15.09	49.51	15.09
" "	"	"	437571	"	Denver, Colo.	37.50	9.68	27.82	9.68
" "	"	536	437573	"	Cincinnati, O.	53.60	14.98	38.62	14.98
" "	"	"	437591	"	St, Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	437593	"	Cincinnati, O.	53.60	14.98	38.62	14.98
" "	"	"	437595	"	Portland, Me.	68.25	15.25	53.00	15.25
" "	"	"	437609	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	437615	"	Johnson City, T.	57.55	13.36	44.19	13.36
" "	"	"	437636	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	437638	"	Ottawa, Ill.	48.32	15.11	33.21	15.11
" "	"	"	437644	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	437670	"	Evansville, Ind.	49.80	15.03	34.77	15.03
" "	"	"	437672	"	Crab Orchard, Ky.	54.15	13.08	41.07	13.08
" "	"	"	437680	"	New York, N. Y.	64.60	15.09	49.51	15.09
" "	"	"	437703	"	Ft. Smith, Ark.	43.90	12.01	31.89	12.01
" "	"	"	437707	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	437715	"	" "	45.60	12.91	32.69	12.91
" "	"	"	437721	"	" "	45.60	12.91	32.69	12.91
" "	"	"	437723	"	" "	45.60	12.91	32.69	12.91
					Total	$1,692.96	$459.64	$1,233.32	$459.64

						Total	$1,692.96	$459.64	$1,233.32	$459.64

U. S. GOVT. WAR DEPARTMENT REQUESTS

Sheet No. 6

Status of Passenger		Date	Bill No.	Request No.	From	To	Commercial Fare	Disallowed by Govt.	Allowed in Settlement	Balance Claimed to be Due
Dis'd	Soldier	11-21-14	537	P 437725	San Fran.	St. Louis, Mo.	$45.60	$12.91	$32.69	$12.91
"	"	"	"	437727	"	" "	45.60	12.91	32.69	12.91
"	"	"	"	437731	"	New York, N. Y.	64.60	15.09	49.51	15.09
"	"	"	"	437733	"	Harrisburg, Pa.	64.72	15.29	49.43	15.29
"	"	"	"	437736	"	Conway, Mo.	44.72	13.01	31.71	13.01
"	"	"	"	437759	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
"	"	"	"	437767	"	" "	45.60	12.91	32.69	12.91
"	"	"	"	437781	"	" "	45.60	12.91	32.69	12.91
"	"	"	"	437789	"	St. Johnsville, N. Y.	64.08	15.30	48.78	15.30
"	"	"	"	437799	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
"	"	"	"	437822	"	St. Joseph, Mo.	40.00	12.77	27.23	12.77
"	"	"	"	437826	"	Princeton, Ind.	49.75	15.01	34.74	15.01
"	"	"	"	437836	"	New York, N. Y.	64.60	15.09	49.51	15.09
"	"	"	"	437838	"	Springfield, Mass.	65.60	15.24	50.36	15.24
"	"	"	"	437840	"	Philadelphia, Pa.	62.60	13.62	48.98	13.62
"	"	"	"	437842	"	New York, N. Y.	64.60	15.09	49.51	15.09
"	"	"	"	437844	"	" "	64.60	15.09	49.51	15.09
"	"	"	"	437885	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
						Total	$969.07	$250.97	$718.10	$250.97

U. S. GOVT. WAR DEPARTMENT REQUESTS

Sheet No. 7

Status of Passenger	Date	Bill No.	Request No.	From	To	Commercial Fare	Disallowed by Govt.	Allowed in Settlement	Balance Claimed to be Due
Dis'd Soldier	11-21-14	537	P 437891	San Fran.	St. Louis, Mo.	$45.60	$12.91	$32.69	$12.91
" "	"	"	437911	"	Ft. Logan, Colo.	37.60	9.62	27.98	9.62
" "	"	538	437929	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	437943	"	" "	45.60	12.91	32.69	12.91
" "	"	"	437945	"	Mexico, Mo.	43.62	12.33	31.29	12.33
" "	"	"	437947	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	437949	"	" "	45.60	12.91	32.69	12.91
" "	"	"	437961	"	" "	45.60	12.91	32.69	12.91
" "	"	"	437965	"	Granite, Colo.	37.50	7.86	29.64	7.86
" "	"	"	437969	"	Columbus, O.	55.23	15.12	40.11	15.12
" "	"	"	437971	"	Lansing, Mich.	53.92	15.83	38.09	15.83
" "	"	"	437975	"	Muncie, Ind.	51.95	15.16	36.79	15.16
" "	"	"	437981	"	Columbus, O.	55.23	15.12	40.11	15.12
" "	"	"	437983	"	Indianapolis, Ind.	51.25	14.89	36.36	14.89
" "	"	"	437985	"	Columbus, O.	55.23	15.12	40.11	15.12
" "	"	"	437987	"	Indianapolis, Ind.	51.25	14.89	36.36	14.89
" "	"	"	437989	"	Sandusky, O.	56.25	14.76	41.49	14.76
" "	"	"	437993	"	Columbus, O.	55.23	15.12	40.11	15.12
" "	"	"	437999	"	" "	55.23	15.12	40.11	15.12
" "	"	"	438001	"	Florence, Ut.	64.60	14.83	49.77	14.83
" "	"	539	438003	"	New York, N. Y.	64.60	15.09	49.51	15.09
" "	"	"	438005	"	Leavenworth, Kas.	40.00	12.47	27.53	12.47
" "	"	"	438007	"	New York, N. Y.	64.60	15.09	49.51	15.09
" "	"	"	438014	"	Galesburg, Ill.	46.51	14.82	31.69	14.82
" "	"	"	438016	"	Ottawa, Ill.	48.32	15.11	33.21	15.11
" "	"	"	438022	"	Lorain, O.	56.50	14.76	41.74	14.76
" "	"	"	438026	"	" "	56.50	14.76	41.74	14.76
" "	"	"	438034	"	Manassas, Va.	65.85	15.10	50.75	15.10
" "	"	"	438037	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	438039	"	" "	45.60	12.91	32.69	12.91
" "	"	"	438045	"	Lorain, O.	56.50	14.76	41.74	14.76
" "	"	"	438047	"	Ottawa, Ill.	48.32	15.11	33.21	15.11
" "	"	"	438049	"	Ft. Leavenworth, Kas.	40.00	12.47	27.53	12.47
					Total	$1,676.59	$458.59	$1,218.00	$458.59

U. S. GOVT. WAR DEPARTMENT REQUESTS

Status of Passenger	Date	Bill No.	Request No.	From	To	Commercial Fare	Disallowed by Govt.	Allowed in Settlement	Balance Claimed to be Due
Dis'd Soldier	12- 4-14	558	P 424742	San Fran.	Jackson, Miss.	$49.25	$13.45	$35.80	$13.45
" "	12- 7-14	"	424745	"	Monroe, Mo.	43.54	14.54	29.00	14.54
" "	12-11-14	"	424774	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	424776	"	" "	45.60	12.91	32.69	12.91
" "	12-14-14	"	424783	"	Earlville, Ill.	48.31	14.78	33.53	14.78
" "	12-15-14	"	424795	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	443702	"	Indianapolis, Ind.	51.25	14.89	36.36	14.89
" "	12-18-14	561	371501	"	Ottawa, Ill.	48.32	15.11	33.21	15.11
" "	12- 5-14	"	397815	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	12- 9-14	"	397819	"	" "	46.60	12.91	32.69	12.91
" "	12-18-14	"	397831	"	Detroit, Mich.	55.25	15.26	39.99	15.26
" "	"	"	397833	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	12-29-14	"	397839	"	Denver, Colo.	37.50	9.68	27.82	9.68
" "	12-26-14	"	397858	"	New York, N. Y.	64.60	15.09	49.51	15.09
" "	12-31-14	"	397867	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	397870	"	Detroit, Mich.	55.25	15.26	39.99	15.26
" "	12-20-14	"	438061	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	438063	"	" "	45.60	12.91	32.69	12.91
" "	"	"	438085	"	" "	45.60	12.91	32.69	12.91
" "	"	"	438089	"	" "	45.60	12.91	32.69	12.91
" "	12-19-14	"	438111	"	" "	45.60	12.91	32.69	12.91
" "	12-20-14	"	438113	"	" "	45.60	12.91	32.69	12.91
" "	12-28-14	"	438117	"	Loganport, Ind.	51.25	14.81	36.44	14.81
" "	12-20-14	"	438127	"	Denver, Colo.	37.50	9.68	27.82	9.68
" "	"	"	438129	"	Ottawa, Ill.	48.32	15.11	33.21	15.11
" "	"	562	438141	"	" "	48.32	15.11	33.21	15.11
" "	"	"	438153	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	438167	"	" "	45.60	12.91	32.69	12.91
" "	"	"	438169	"	" "	45.60	12.91	32.69	12.91
" "	"	"	438177	"	" "	45.60	12.91	32.69	12.91
" "	"	"	438179	"	" "	45.60	12.91	32.69	12.91
" "	"	"	438226	"	" "	45.60	12.91	32.69	12.91
" "	12-26-14	"	438228	"	" "	45.60	12.91	32.69	12.91
" "	12-20-14	"	438236	"	" "	45.60	12.91	32.69	12.91
" "	"	"	438238	"	" "	45.60	12.91	32.69	12.91
					Total	$1,641.86	$466.79	$1,175.07	$466.79

U. S. GOVT. WAR DEPARTMENT REQUESTS

Status of Passenger	*Date*	*Bill No.*	*Request No.*	*From*	*To*	*Commercial Fare*	*Disallowed by Govt.*	*Allowed in Settlement*	*Balance Claimed to be Due*
Dis'd Soldier	12-20-14	562	P 438240	San Fran.	Cincinnati, O.	$53.60	$14.98	$38.62	$14.98
" "	"	"	438242	"	Kansas City, Mo.	40.00	12.33	27.67	12.33
" "	"	"	438248	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	438250	"	" "	45.60	12.91	32.69	12.91
" "	"	"	438252	"	" "	45.60	12.91	32.69	12.91
" "	"	"	438254	"	Cincinnati, O.	53.60	14.98	38.62	14.98
" "	"	"	438256	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	438270	"	Ottawa, Ill.	48.32	15.11	33.21	15.11
" "	"	"	438294	"	Columbus, O.	55.23	15.12	40.11	15.12
" "	"	"	438296	"	" "	55.23	15.12	40.11	15.12
" "	"	"	438313	"	French Lick Sps.	51.25	14.37	36.88	14.37
" "	"	563	438319	"	Matthews, Ind.	51.95	14.54	37.41	14.54
" "	"	"	438335	"	Jackson, Mich.	53.75	14.89	38.86	14.89
" "	"	"	438337	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	438339	"	" "	45.60	12.91	32.69	12.91
" "	"	"	438341	"	" "	45.60	12.91	32.69	12.91
" "	"	"	438343	"	" "	45.60	12.91	32.69	12.91
" "	"	"	438345	"	" "	45.60	12.91	32.69	12.91
" "	"	"	438373	"	Ottawa, Ill.	48.32	15.11	33.21	15.11
" "	"	"	438395	"	New York, N. Y.	64.60	15.09	49.51	15.09
" "	"	"	438401	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	438477	"	New York, N. Y.	64.60	15.09	49.51	15.09
" "	12-19-14	"	438485	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" Gen. Pris.	1- 8-15	579	397877	"	Detroit, Mich.	55.60	14.21	41.39	14.21
" " "	1-18-15	"	397883	"	Denver, Colo.	37.50	9.68	27.82	9.68
" " "	1-29-15	"	400257	"	Detroit, Mich.	55.60	14.21	41.39	14.21
" Soldier	1-13-15	580	371552	"	Columbus, O.	55.05	14.19	40.86	14.19
" "	1-21-15	"	371564	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	1-15-15	"	438121	"	Ottawa, Ill.	48.49	13.88	34.61	13.88
" "	1-17-15	"	438495	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	438509	"	Earlville, Ill.	48.69	13.97	34.72	13.97
" "	"	"	438511	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	438513	"	" "	45.60	12.91	32.69	12.91
" "	"	"	438515	"	" "	45.60	12.91	32.69	12.91
" "	"	"	438550	"	" "	45.60	12.91	32.69	12.91
					Total	$1,716.58	$476.34	$1,240.24	$476.34

				438550			45.60	12.91	32.69	12.91
						Total	$1,716.58	$476.34	$1,240.24	$476.34

U. S. GOVT. WAR DEPARTMENT REQUESTS

Sheet No. 10

Status of Passenger		Date	Bill No.	Request No.	From	To	Commercial Fare	Disallowed by Govt.	Allowed in Settlement	Balance Claimed to be Due
Dis'd	Soldier	1-17-15	580	P 438556	San Fran.	Earlville, Ill.	$48.69	$13.97	$34.72	$13.97
"	"	"	"	438558	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
"	"	"	"	438570	"	Earlville, Ill.	48.69	13.97	34.72	13.97
"	"	"	"	438572	"	" "	48.69	13.97	34.72	13.97
"	"	"	"	438574	"	Little Rock, Ark.	48.32	16.21	32.11	16.21
"	"	"	"	438603	"	Earlville, Ill.	48.69	13.97	34.72	13.97
"	"	"	"	438643	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
"	"	"	"	438675	"	" "	45.60	12.91	32.69	12.91
"	"	"	581	438683	"	Newark, N. J.	64.60	13.91	50.69	13.91
"	"	"	"	438687	"	Cincinnati, O.	53.60	14.14	39.46	14.14
"	"	"	"	438689	"	Hamilton, O.	53.50	14.16	39.34	14.16
"	"	"	"	438693	"	Denver, Colo.	37.50	9.68	27.82	9.68
"	"	"	"	438697	"	Earlville, Ill.	48.69	13.97	34.72	13.97
"	"	"	"	438707	"	Columbus, O.	55.05	14.19	40.86	14.19
"	"	"	"	438711	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
"	"	"	"	438719	"	New York, N. Y.	64.60	13.91	50.69	13.91
"	"	"	"	438723	"	Columbus, O.	55.05	14.19	40.86	14.19
"	"	"	"	438737	"	Detroit, Mich.	55.60	14.21	41.39	14.21
"	"	"	"	438750	"	Denver, Colo.	37.50	9.68	27.82	9.68
"	"	"	"	438758	"	New York, N. Y.	64.60	14.20	50.40	14.20
"	"	1-16-15	"	438760	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
"	"	1-17-15	"	438762	"	Chicago, Ill.	50.10	13.96	36.14	13.96
"	"	"	"	438764	"	Ft. Leavenworth	40.00	12.47	27.53	12.47
"	"	"	582	438780	"	Boston, Mass.	67.10	14.96	52.14	14.96
"	"	"	"	438801	"	Detroit, Mich.	55.60	14.21	41.39	14.21
"	"	"	"	438803	"	" "	55.60	14.21	41.39	14.21
"	"	"	"	438831	"	New York, N. Y.	64.60	14.20	50.40	14.20
"	"	"	"	438846	"	Jackson, Mich.	54.25	14.09	40.16	14.09
"	"	1-18-15	"	438850	"	New York, N. Y.	64.60	14.20	50.40	14.20
"	"	1- 2-15	585	443855	"	Earlville, Ill.	48.69	13.97	34.72	13.97
"	"	1-25-15	"	443978	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
"	Gen. Pris.	1- 9-15	586	443899	"	Denver, Colo.	37.50	9.68	27.82	9.68
"	" "	1-13-15	"	443907	"	Columbus, O.	55.05	14.19	40.86	14.19
"	" "	1-15-15	"	443932	"	" "	55.05	14.19	40.86	14.19
						Total	$1,755.11	$460.12	$1,294.99	$460.12

19

22

U. S. GOVT. WAR DEPARTMENT REQUESTS

Sheet No. 11

Status of Passenger	Date	Bill No.	Request No.	From	To	Commercial Fare	Disallowed by Govt.	Allowed in Settlement	Balance Claimed to be Due
Dis'd Soldier	2- 3-15	599	P 443992	San Fran.	Columbus, O.	$55.05	$14.19	$40.86	$14.19
" "	2-19-15	"	444060	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" Gen. Pris.	2- 1-15	601	400269	"	Denver, Colo.	37.50	9.68	27.82	9.68
" " "	2-10-15	"	400275	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" " "	"	"	400276	"	Richmond, Va.	63.60	13.99	49.61	13.99
" " "	2-22-15	"	400291	"	New York, N. Y.	64.60	14.20	50.40	14.20
" " "	2-28-15	"	400294	"	" "	64.60	14.20	50.40	14.20
" Soldier	2-19-15	602	438862	"	Cincinnati, O.	53.60	14.14	39.46	14.14
" "	"	"	438868	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	438874	"	Cincinnati, O.	53.60	14.14	39.46	14.14
" "	"	"	438878	"	Henderson, Ky.	49.95	12.80	37.15	12.80
" "		"	438882	"	Louisville, Ky.	52.60	13.98	38.62	13.98
" "	"	"	438888	"	Indianapolis, Ind.	51.25	14.08	37.17	14.08
" "	"	"	438896	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	438903	"	Indianapolis, Ind.	51.25	14.08	37.17	14.08
" "	"	"	438919	"	" "	51.25	14.08	37.17	14.08
" "	"	"	438921	"	Cincinnati, O.	53.60	14.14	39.46	14.14
" "	"	"	438935	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	438937	"	Denver, Colo.	37.50	9.68	27.82	9.68
" "	"	"	438955	"	Cincinnati, O.	53.60	14.14	39.46	14.14
" "	"	"	438969	"	Denver, Colo.	37.50	9.68	27.82	9.68
" "	"	"	438995	"	Rock Is., Ill.	46.55	13.88	32.67	13.88
" "	"	"	439326	"	Washington, D. C.	62.60	13.96	48.64	13.96
" "	"	603	439407	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	439409	"	Spring Valley, Ill.	48.18	13.91	34.27	13.91
" "	"	"	439411	"	Earlville, Ill.	48.69	13.97	34.72	13.97
" "	"	"	439415	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	439419	"	Bloomington, Ill.	47.63	13.75	33.88	13.75
" "	"	"	439421	"	Earlville, Ill.	48.69	13.97	34.72	13.97
" "	"	"	439425	"	" "	48.69	13.97	34.72	13.97
" "	"	"	439429	"	Peekskill, N. Y.	64.60	13.91	50.69	13.91
" "	"	"	439437	"	Cincinnati, O.	53.60	14.14	39.46	14.14
" "	"	"	439442	"	Denver, Colo.	37.50	9.68	27.82	9.68
" "	"	"	439535	"	Cincinnati, O.	53.60	14.14	39.46	14.14
" "	"	"	439552	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
					Total	$1,756.18	$463.76	$1,292.42	$463.76

				439552		St. Louis, Mo.	45.60	12.91	32.69	12.91
						Total	$1,756.18	$463.76	$1,292.42	$463.76

U. S. GOVT. WAR DEPARTMENT REQUESTS

Sheet No. 12

Status of Passenger	*Date*	*Bill No.*	*Request No.*	*From*	*To*	*Commercial Fare*	*Disallowed by Govt.*	*Allowed in Settlement*	*Balance Claimed to be Due*
Dis'd Soldier	2-19-15	603	P 439562	San Fran.	St. Louis, Mo.	$45.60	$12.91	$32.69	$12.91
" "	"	"	439566	"	Denver, Colo.	37.50	9.68	27.82	9.68
" "	2-20-15	"	439570	"	Springfield, Mass.	65.60	13.98	51.62	13.98
" Gen. Pris.	3- 4-15	610	400298	"	Philadelphia, Pa.	64.10	14.22	49.88	14.22
" " "	3-15-15	P 13	444146	"	Denver, Colo.	37.50	9.68	27.82	9.68
" " "	3-16-15	"	444156	"	Columbus, O.	55.05	14.19	40.86	14.19
" " "	3-21-15	P 14	400106	"	Richmond, Va.	63.60	13.99	49.61	13.99
" " "	3-26-15	"	400112	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" " "	3-31-15	"	400117	"	Columbus, O.	55.05	14.19	40.86	14.19
" Soldier	3-24-15	P 15	371685	"	Denver, Colo.	37.50	9.68	27.82	9.68
" "	3- 8-15	"	438864	"	Nashville, Tenn.	52.60	13.25	39.35	13.25
" "	3- 2-15	"	439460	"	Detroit, Mich.	55.60	14.21	41.39	14.21
" "	3-21-15	"	439617	"	Tullahoma, Tenn.	52.95	12.98	39.97	12.98
" "	"	"	439655	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	439657	"	" "	45.60	12.91	32.69	12.91
" "	"	"	439659	"	" "	45.60	12.91	32.69	12.91
" "	"	"	439661	"	" "	45.60	12.91	32.69	12.91
" "	"	"	439681	"	Denver, Colo.	37.50	9.68	27.82	9.68
" "	"	"	439687	"	" "	37.50	9.68	27.82	9.68
" "	"	"	439697	"	" "	37.50	9.68	27.82	9.68
" "	"	"	439707	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	439709	"	Columbus, O.	55.05	14.19	40.86	14.19
" "	"	"	439711	"	Louisville, Ky.	52.60	13.98	38.62	13.98
" "	"	"	439715	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	439723	"	Cincinnati, O.	53.60	14.14	39.46	14.14
" "	"	"	439731	"	Harrisburg, Pa.	62.60	13.76	48.84	13.76
" "	"	"	439743	"	Little Rock, Ark.	48.32	16.21	32.11	16.21
" "	"	P 16	439745	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	439751	"	Tullahoma, Tenn.	52.95	12.98	39.97	12.98
" "	"	"	439753	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	439755	"	" "	45.60	12.91	32.69	12.91
" "	"	"	439765	"	Joplin, Mo.	42.36	13.30	29.06	13.30
" "	3-22-15	"	439767	"	Denver, Colo.	37.50	9.68	27.82	9.68
" "	"	"	439769	"	" "	37.50	9.68	27.82	9.68
" "	3-21-15	"	439771	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
					Total	$1,679.23	$441.93	$1,237.30	$441.93

21

24

U. S. GOVT. WAR DEPARTMENT REQUESTS

Sheet No. 13

Status of Passenger	*Date*	*Bill No.*	*Request No.*	*From*	*To*	*Commercial Fare*	*Disallowed by Govt.*	*Allowed in Settlement*	*Balance Claimed to be Due*
Dis'd Soldier	3-21-15	P 16	P 439773	San Fran.	Ottawa, Ill.	$48.49	$13.88	$34.61	$13.88
" "	"	"	439781	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	439783	"	Ottawa, Ill.	48.49	13.88	34.61	13.88
" "	"	"	439785	"	" "	48.49	13.88	34.61	13.88
" "	"	"	439791	"	Crab Orchard, Ky.	53.85	12.58	41.27	12.58
" "	"	"	439801	"	Denver, Colo.	37.50	9.68	27.82	9.68
" "	"	"	439805	"	Tullahoma, Tenn.	52.95	12.98	39.97	12.98
" "	"	"	439821	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	"	"	439823	"	" "	45.60	12.91	32.69	12.91
" "	"	P 17	439829	"	" "	45.60	12.91	32.69	12.91
" "	"	"	439835	"	Denver, Colo.	37.50	9.68	27.82	9.68
" "	"	"	439859	"	Cincinnati, O.	53.60	14.14	39.46	14.14
" "	"	"	439863	"	Denver, Colo.	37.50	9.68	27.82	9.68
" "	"	"	439877	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" Gen. Pris.	4- 7-15	P 33	400124	"	Quincy, Ill.	44.91	14.04	30.87	14.04
" " "	4-12-15	"	400128	"	Memphis, Tenn.	49.95	13.09	36.86	13.09
" " "	4-15-15	"	400136	"	Lexington, Ky.	54.65	14.03	40.62	14.03
" " "	4-20-15	"	400140	"	Detroit, Mich.	55.60	14.21	41.39	14.21
" " "	4-24-15	"	400145	"	Ft. Logan, Colo.	37.60	9.62	27.98	9.62
" " "	"	"	400146	"	Denver, Colo.	37.50	9.68	27.82	9.68
" " "	4-27-15	"	400150	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" " "	4-30-15	"	400153	"	" "	45.60	12.91	32.69	12.91
" " "	4-16-15	"	444325	"	New York, N. Y.	64.60	13.91	50.69	13.91
" Soldier	4-17-15	P 34	439963	"	Cincinnati, O.	53.60	14.14	39.46	14.14
" "	"	"	440515	"	" "	53.60	14.14	39.46	14.14
" "	"	"	440525	"	" "	53.60	14.14	39.46	14.14
" "	"	"	440565	"	" "	53.60	14.14	39.46	14.14
" "	"	"	440575	"	" "	53.60	14.14	39.46	14.14
" "	"	"	440623	"	" "	53.60	14.14	39.46	14.14
" "	4-12-15	"	444275	"	Columbus, O.	55.05	14.10	40.95	14.10
" "	4-29-15	"	444371	"	Chester, Mass.	65.60	13.86	51.74	13.86
" "	4-17-15	"	439931	"	Ft. Scott, Kas.	41.12	12.06	29.06	12.06
" "	"	"	444549	"	" "	41.12	12.06	29.06	12.06
" "	"	"	439909	"	Indianapolis, Ind.	51.25	14.08	37.17	14.08
					Total	$1,658.12	$440.33	$1,217.79	$440.33

Status of Passenger	Date	Bill No.	Request No.	From	To	Commercial Fare	Disallowed by Govt.	Allowed in Settlement	Balance Claimed to be Due
Dis'd Soldier	5-12-15	P 51	P 400165	San Fran.	St. Louis, Mo.	$45.60	$12.91	$32.69	$12.91
" "	5-28-15	"	400189	"	" "	45.60	12.91	32.69	12.91
" "	"	"	440343	"	" "	136.80	38.73	98.07	38.73
" "	5-15-15	"	440669	"	" "	45.60	12.91	32.69	12.91
" "	"	"	440687	"	" "	45.60	12.91	32.69	12.91
" "	"	"	440695	"	" "	45.60	12.91	32.69	12.91
" "	"	"	440716	"	" "	45.60	12.91	32.69	12.91
" "	"	"	440732	"	" "	45.60	12.91	32.69	12.91
" "	"	"	440753	"	" "	45.60	12.91	32.69	12.91
" "	"	"	440791	"	" "	45.60	12.91	32.69	12.91
" "	"	"	440809	"	" "	45.60	12.91	32.69	12.91
" "	"	"	440815	"	" "	45.60	12.91	32.69	12.91
" "	"	"	440819	"	" "	45.60	12.91	32.69	12.91
" "	"	"	440821	"	" "	45.60	12.91	32.69	12.91
" "	"	"	440831	"	" "	45.60	12.91	32.69	12.91
" "	"	"	440839	"	" "	45.60	12.91	32.69	12.91
" "	"	"	440851	"	" "	45.60	12.91	32.69	12.91
" "	"	"	440859	"	" "	45.60	12.91	32.69	12.91
" "	5-28-15	"	444516	"	" "	45.60	12.91	32.69	12.91
" "	5-15-15	"	440739	"	Kansas City, Mo.	40.00	12.33	27.67	12.33
" "	"	"	440829	"	Chicago, Ill.	50.10	13.96	36.14	13.96
" "	"	"	440961	"	Washington, D. C.	62.60	13.96	48.64	13.96
" "	5-18-15	"	440262	"	Jefferson Barracks	45.99	12.95	33.04	12.95
" "	"	"	440264	"	"	45.99	12.95	33.04	12.95
" "	5-12-15	P 52	444431	"	Denver, Colo.	37.50	9.68	27.82	9.68
" "	5-16-15	"	400172	"	" "	37.50	9.68	27.82	9.68
" "	5- 6-15	"	369449	"	Ft. Logan, Colo.	45.90	11.76	34.14	11.76
" "	5-28-15	"	440347	"	" "	150.60	37.92	112.68	37.92
" "	5-15-15	"	440986	"	Cincinnati, O.	53.60	14.14	39.46	14.14
" "	"	"	440899	"	" "	53.60	14.14	39.46	14.14
" "	"	"	440867	"	" "	53.60	14.14	39.46	14.14
" "	"	"	440863	"	" "	53.60	14.14	39.46	14.14
" "	"	"	440801	"	" "	53.60	14.14	39.46	14.14
" "	"	"	440728	"	" "	53.60	14.14	39.46	14.14
" "	"	"	440710	"	" "	53.60	14.14	39.46	14.14
					Total	$1,848.98	$505.28	$1,343.70	$505.28

Status of Passenger		Date	Bill No.	Request No.	From	To	Commercial Fare	Disallowed by Govt.	Allowed in Settlement	Balance Claimed to be Due
Dis'd	Soldier	5-15-15	P 52	P 440855	San Fran.	Indianapolis, Ind.	$51.25	$14.08	$37.17	$14.08
"	"	"	"	440845	"	" "	51.25	14.08	37.17	14.08
"	"	"	"	440823	"	" "	51.25	14.08	37.17	14.08
"	"	5-18-15	"	440293	"	Ft. Leavenworth	40.00	12.47	27.53	12.47
"	"	"	"	440268	"	"	40.00	12.47	27.53	12.47
"	"	"	"	440289	"	"	50.00	15.59	34.41	15.59
"	"	5-19-15	"	440311	"	"	80.00	24.94	55.06	24.94
"	"	5-18-15	"	440303	"	"	80.00	24.94	55.06	24.94
"	"	5-15-15	P 53	440948	"	Columbus, O.	55.05	14.19	40.86	14.19
"	"	"	"	440946	"	" "	55.05	14.19	40.86	14.19
"	"	"	"	440763	"	" "	55.05	14.19	40.86	14.19
"	"	"	"	440691	"	" "	55.05	14.19	40.86	14.19
"	"	"	"	440683	"	" "	55.05	14.19	40.86	14.19
"	"	6- 3-15	P 72	400195	"	Chicago, Ill.	50.10	13.96	36.14	13.96
"	"	6- 9-15	P 72½	400199	"	Springfield, Ill.	46.45	12.51	33.94	12.51
	"	6-11-15	P 72	400201	"	Chattanooga, Tenn.	53.60	13.44	40.16	13.44
	"	6-15-15	"	441083	"	French Lick, Ind.	51.25	13.46	37.79	13.46
"	"	"	"	441097	"	Buffalo, N. Y.	59.65	14.51	45.14	14.51
"	"	"	"	441174	"	Boston, Mass.	67.10	14.96	52.14	14.96
"	"	"	P 72½	441180	"	Carson City, Mich.	54.85	14.69	40.16	14.69
"	"	"	P 72	441215	"	New Rochelle, N. Y.	65.00	13.91	51.09	13.91
"	"	"	"	441298	"	Marshall, Mo.	41.89	12.33	29.56	12.33
"	"	"	"	441308	"	Rotterdam, N. Y.	64.60	13.93	50.67	13.93
"	"	6-10-15	"	444571	"	Pittsburgh, Pa.	68.60	16.91	51.69	16.91
"	"	6-27-15	P 73	400216	"	Denver, Colo.	37.50	9.68	27.82	9.68
"	"	6-15-15	"	441039	"	" "	37.50	9.68	27.82	9.68
"	"	"	"	441146	"	" "	37.50	9.68	27.82	9.68
"	"	"	"	441154	"	" "	37.50	9.68	27.82	9.68
"	"	"	"	441160	"	" "	37.50	9.68	27.82	9.68
"	"	"	"	441294	"	" "	37.50	9.68	27.82	9.68
"	"	"	"	441302	"	" "	37.50	9.68	27.82	9.68
"	"	"	"	444612	"	" "	37.50	9.68	27.82	9.68
"	"	"	"	441055	"	Cincinnati, O.	53.60	14.14	39.46	14.14
"	"	"	"	441087	"	" "	53.60	14.14	39.46	14.14
						Total	$1,749.29	$463.93	$1,285.36	$463.93

U. S. GOVT. WAR DEPARTMENT REQUESTS

Sheet No. 17

Status of Passenger	Date	Bill No.	Request No.	From	To	Commercial Fare	Disallowed by Govt.	Allowed in Settlement	Balance Claimed to be Due
Dis'd Soldier	6-15-15	P 73	P 441093	San Fran.	Cincinnati, O.	$53.60	$14.14	$39.46	$14.14
" "	"	"	441166	"	" "	53.60	14.14	39.46	14.14
" "	"	"	441168	"	" "	53.60	14.14	39.46	14.14
" "	6-17-15	"	400208	"	Columbus, O.	55.05	14.19	40.86	14.19
" "	6-15-15	"	441010	"	" "	55.05	14.19	40.86	14.19
" "	"	"	441178	"	" "	55.05	14.19	40.86	14.19
" "	"	"	441033	"	Indianapolis, Ind.	51.25	14.08	37.17	14.08
" "	"	"	441085	"	" "	51.25	14.08	37.17	14.08
" "	"	"	441109	"	" "	51.25	14.08	37.17	14.08
" "	"	"	441170	"	" "	51.25	14.08	37.17	14.08
" "	6-27-15	P 74	400217	"	St. Louis, Mo.	45.60	12.91	32.69	12.91
" "	6-28-15	"	400218	"	" "	45.60	12.91	32.69	12.91
" "	6-15-15	"	441061	"	" "	45.60	12.91	32.69	12.91
" "	"	"	441077	"	" "	45.60	12.91	32.69	12.91
" "	"	"	441195	"	" "	45.60	12.91	32.69	12.91
" "	6-24-15	"	444668	"	" "	45.60	12.91	32.69	12.91
" "	6-15-15	"	441164	"	New York, N. Y.	64.60	13.91	50.69	13.91
" "	"	"	441213	"	" "	64.60	13.91	50.69	13.91
" "	"	"	441236	"	" "	64.60	13.91	50.69	13.91
" "	"	"	441240	"	" "	64.60	13.91	50.69	13.91
" "	"	"	441250	"	" "	64.60	13.91	50.69	13.91
" "	"	"	441258	"	" "	64.60	13.91	50.69	13.91
" "	"	"	441280	"	" "	64.60	13.91	50.69	13.91
" "	"	"	441284	"	" "	64.60	13.91	50.69	13.91
" "	7-14-15	P 90	403385	"	Burlington, Ia.	46.00	15.53	30.47	15.53
" "	7-11-15	"	400232	"	Columbus, O.	55.05	15.69	39.36	15.69
" "	7-16-15	"	441427	"	Chicago, Ill.	50.10	15.46	34.64	15.46
" "	"	"	441351	"	Crawfordsville	50.62	15.55	35.07	15.55
" "	"	"	441548	"	Durango, Colo.	48.50	9.88	38.62	9.88
" "	7-31-15	"	400249	"	Denver, Colo.	37.50	11.07	26.43	11.07
" "	7-16-15	"	441501	"	Indianapolis, Ind.	51.25	15.58	35.67	15.58
" "	"	"	441407	"	" "	51.25	15.58	35.67	15.58
" "	"	"	441367	"	" "	51.25	15.58	35.67	15.58
" "	"	"	441823	"	Nashville, Tenn.	62.60	17.61	44.99	17.61
" "	7-22-15	"	400238	"	New York, N. Y.	64.60	15.31	49.29	15.31
					Total	$1,890.07	$492.89	$1,397.18	$492.89

Total							$1,890.07	$492.89	$1,397.18	$492.89

U. S. GOVT. WAR DEPARTMENT REQUESTS

Sheet No. 18

Status of Passenger	*Date*	*Bill No.*	*Request No.*	*From*	*To*	*Commercial Fare*	*Disallowed by Govt.*	*Allowed in Settlement*	*Balance Claimed to be Due*
Dis'd Soldier	7- 4-15	P 90	P 400226	San Fran.	Pueblo, Colo.	$37.50	$11.07	$26.43	$11.07
" "	7-16-15	"	441513	"	Springfield, Mass.	65.60	15.48	50.12	15.48
" "	7-29-15	"	400248	"	St. Louis, Mo.	45.60	14.40	31.20	14.40
" "	7-16-15	"	441335	"	" "	45.60	14.40	31.20	14.40
" "	"	"	441329	"	" "	45.60	14.40	31.20	14.40
" "	"	"	441325	"	" "	45.60	14.40	31.20	14.40
" "	7- 9-15	P 90½	440480	"	Syracuse, N. Y.	63.60	16.43	47.17	16.43
" "	7-16-15	P 91	441541	"	Denver, Colo.	37.50	11.07	26.43	11.07
" "	"	"	441413	"	" "	37.50	11.07	26.43	11.07
" "	"	"	441419	"	" "	37.50	11.07	26.43	11.07
" "	"	"	441425	"	" "	37.50	11.07	26.43	11.07
" "	7-14-15	"	403718	"	" "	37.50	11.07	26.43	11.07
" "	7-16-15	"	441440	"	" "	37.50	11.07	26.43	11.07
" "	"	"	441438	"	" "	37.50	11.07	26.43	11.07
" "	"	"	441498	"	" "	37.50	11.07	26.43	11.07
" "	"	"	441488	"	" "	37.50	11.07	26.43	11.07
" "	"	"	441484	"	" "	37.50	11.07	26.43	11.07
" "	"	"	441466	"	" "	37.50	11.07	26.43	11.07
" "	"	"	441415	"	" "	37.50	11.07	26.43	11.07
" "	"	"	441421	"	" "	37.50	11.07	26.43	11.07
" "	"	"	441537	"	" "	37.50	11.07	26.43	11.07
" "	"	"	441411	"	" "	37.50	11.07	26.43	11.07
" "	7-31-15	"	403785	"	St. Louis, Mo.	45.60	14.40	31.20	14.40
" "	7-15-15	"	403728	"	" "	45.60	14.40	31.20	14.40
" "	7-16-15	"	441456	"	" "	45.60	14.40	31.20	14.40
" "	8- 2-15	P 110	403797	"	Jefferson Barracks	45.99	14.45	31.54	14.45
" "	8- 1-15	"	403793	"	Ottawa, Ill.	48.49	15.38	33.11	15.38
" "	"	"	403791	"	St. Louis, Mo.	45.60	14.40	31.20	14.40
" Gen. Pris.	8-17-15	P 112	402965	"	Denver, Colo.	37.50	11.07	26.43	11.07
" " "	8- 5-15	"	402951	"	Indianapolis, Ind.	51.25	15.58	35.67	15.58
" " "	8-29-15	"	402972	"	New York, N. Y.	64.60	15.31	49.29	15.31
" " "	8- 5-15	"	402952	"	St. Louis, Mo.	45.60	14.40	31.20	14.40
" " "	8-28-15	"	402969	"	" "	45.60	14.40	31.20	14.40
" " "	8- 7-15	"	402956	"	Piedmont, W. Va.	62.59	15.70	46.89	15.70
					Total	$1,495.62	$440.52	$1,055.10	$440.52

Status of Passenger		Date	Bill No.	Request No.	From	To	Commercial Fare	Disallowed by Govt.	Allowed in Settlement	Balance Claimed to be Due
Dis'd Soldier		8–12–15	P 114	P 403467	San Fran.	Denver, Colo.	$37.50	$11.07	$26.43	$11.07
"	"	8–16–15	"	441631	"	" "	37.50	11.07	26.43	11.07
"	"	"	"	441621	"	" "	37.50	11.07	26.43	11.07
"	"	"	"	441673	"	" "	37.50	11.07	26.43	11.07
"	"	"	"	441605	"	" "	37.50	11.07	26.43	11.07
"	"	"	"	441601	"	" "	37.50	11.07	26.43	11.07
"	"	"	"	441743	"	New York, N. Y.	64.60	15.31	49.29	15.31
"	"	"	"	441669	"	" "	64.60	15.31	49.29	15.31
"	"	"	"	441719	"	" "	64.60	15.31	49.29	15.31
"	"	"	"	441715	"	" "	64.60	15.31	49.29	15.31
"	"	"	"	401483	"	" "	64.60	15.31	49.29	15.31
"	"	"	"	441717	"	" "	64.60	15.31	49.29	15.31
"	"	"	"	401551	"	" "	64.60	15.31	49.29	15.31
"	"	"	"	441681	"	St. Louis, Mo.	45.60	14.40	31.20	14.40
"	"	"	"	441683	"	" "	45.60	14.40	31.20	14.40
"	"	"	"	441695	"	" "	45.60	14.40	31.20	14.40
"	"	"	"	441653	"	" "	45.60	14.40	31.20	14.40
"	"	"	"	441649	"	" "	45.60	14.40	31.20	14.40
"	"	"	P 115	401531	"	" "	45.60	14.40	31.20	14.40
"	"	"	"	401539	"	" "	45.60	14.40	31.20	14.40
"	"	"	"	401547	"	" "	45.60	14.40	31.20	14.40
"	"	"	"	401451	"	" "	45.60	14.40	31.20	14.40
"	"	"	"	441629	"	Columbus, Ohio	55.05	15.69	39.36	15.69
"	"	"	"	441745	"	" "	55.05	15.69	39.36	15.69
"	"	"	"	441783	"	Saginaw, Mich.	55.53	16.68	38.85	16.68
"	"	"	"	441643	"	Ft. Logan, Colo.	37.65	10.89	26.76	10.89
"	"	"	"	441645	"	Louisville, Ky.	53.60	16.46	37.14	16.46
"	"	"	"	401461	"	Springfield, Mass.	65.60	15.48	50.12	15.48
"	"	"	P 115¾	401455	"	Philadelphia, Pa.	64.10	15.60	48.50	15.60
"	"	"	"	401543	"	Cherryvale, Kas.	40.00	12.93	27.07	12.93
"	"	"	"	401535	"	McAlester, Okla.	42.50	14.24	28.26	14.24
"	"	"	"	441795	"	Waynesburg, Ky.	53.60	14.01	39.59	14.01
"	"	9–22–15	P 127	469773	"	Denver, Colo.	75.00	22.14	52.86	22.14
"	"	9–31–15	"	403925	"	Clifford, Mich.	66.88	19.95	46.93	19.95
"	"	9–16–15	"	403991	"	Kansas City, Mo.	40.00	13.71	26.29	13.71
						Total	$1,792.16	$506.66	$1,285.50	$506.66

						Total	$1,792.16	$506.66	$1,285.50	$506.66

U. S. GOVT. WAR DEPARTMENT REQUESTS

Sheet No. 20

Status of Passenger	*Date*	*Bill No.*	*Request No.*	*From*	*To*	*Commercial Fare*	*Disallowed by Govt.*	*Allowed in Settlement*	*Balance Claimed to be Due*
Dis'd Soldier	9-22-15	P 127	P 469771	San Fran.	Parkersburg, W. Va.	$57.55	$15.62	$41.93	$15.62
" Gen. Pris.	9-10-15	P 128	402984	"	Denver, Colo.	37.50	11.07	26.43	11.07
" " "	9- 9-15	"	402983	"	" "	37.50	11.07	26.43	11.07
" " "	9- 6-15	"	402981	"	Chattanooga, Tenn.	53.60	14.94	38.66	14.94
" " "	9-15-15	"	402991	"	" "	53.60	14.94	38.66	14.94
" " "	9-26-15	"	403201	"	Columbus, O.	55.05	15.69	39.36	15.69
" " "	9-23-15	"	402998	"	Galesburg, Ill.	46.89	15.49	31.40	15.49
" " "	9-10-15	"	402986	"	New York, N. Y.	64.60	15.31	49.29	15.31
" " "	9-19-15	"	402997	"	" "	64.60	15.31	49.29	15.31
" Soldier	9-16-15	P 129	401593	"	Denver, Colo.	37.50	11.07	26.43	11.07
" "	9-10-15	"	403574	"	" "	37.50	11.07	26.43	11.07
" "	9-16-15	"	401663	"	" "	37.50	11.07	26.43	11.07
" "	"	"	401745	"	Beatrice, Neb.	40.00	12.32	27.68	12.32
" "	9-11-15	"	402992	"	Chicago, Ill.	50.10	15.46	34.64	15.46
" "	9-16-15	"	401645	"	" "	50.10	15.46	34.64	15.46
" "	"	"	401581	"	Columbus, O.	55.05	15.69	39.36	15.69
" "	"	"	401577	"	Kansas City, Mo.	40.00	13.71	26.29	13.71
" "	"	"	401749	"	New Rochelle, N. Y.	65.00	15.31	49.69	15.31
" "	"	"	401653	"	New York, N. Y.	64.60	15.31	49.29	15.31
" "	"	"	401659	"	" "	64.60	15.31	49.29	15.31
" "	"	"	401661	"	" "	64.60	15.31	49.29	15.31
" "	"	"	401688	"	" "	64.60	15.31	49.29	15.31
" "	"	"	401692	"	" "	64.60	15.31	49.29	15.31
" "	"	"	401641	"	Niagara Falls, N. Y.	59.65	15.51	44.14	15.51
" "	"	"	401683	"	Reading, Pa.	64.10	15.36	48.74	15.36
" "	"	"	401685	"	Richmond, Va.	63.60	15.49	48.11	15.49
" "	9-22-15	P 129½	401851	"	LaSalle, Ill.	48.19	15.39	32.80	15.39
" "	9-16-15	"	401677	"	Philadelphia, Pa.	64.10	15.60	48.50	15.60
" "	"	P 130	401643	"	Chicago, Ill.	50.10	15.56	34.64	15.46
" "	"	"	401621	"	Ottawa, Ill.	48.49	15.38	33.11	15.38
" "	"	"	401605	"	St. Louis, Mo.	45.60	14.40	31.20	14.40
" "	"	"	401957	"	" "	45.60	14.40	31.20	14.40
" "	"	"	401743	"	" "	45.60	14.40	31.20	14.40
" "	"	"	401741	"	" "	45.60	14.40	31.20	14.40
" "	"	"	401739	"	" "	45.60	14.40	31.20	14.40
					Total	$1,832.87	$507.34	$1,325.53	$507.34

U. S. GOVT. WAR DEPARTMENT REQUESTS

Sheet No. 21

Status of Passenger	Date	Bill No.	Request No.	From	To	Commercial Fare	Disallowed by Govt.	Allowed in Settlement	Balance Claimed to be Due
Dis'd Soldier	9-16-15	P 130	P 401587	San Fran.	Tullahoma, Tenn.	$52.95	$14.48	$38.47	$14.48
" "	9- 2-15	P 130½	403564	"	Elko, Nev.	20.95	1.05	19.90	1.05
" "	10-23-15	P 144	448907	"	Denver, Colo.	37.50	11.07	26.43	11.07
" "	"	"	448909	"	" "	37.50	11.07	26.43	11.07
" "	10-19-15	"	448891	"	" "	37.50	11.07	26.43	11.07
" "	10-13-15	"	448864	"	St. Louis, Mo.	45.60	14.40	31.20	14.40
" Gen. Pris.	10-22-15	P 145	403229	"	Denver, Colo.	37.50	11.07	26.43	11.07
" " "	10- 8-15	"	403217	"	" "	37.50	11.07	26.43	11.07
" " "	10- 1-15	"	403206	"	Chattanooga, Tenn.	53.60	14.94	38.66	14.94
" " "	10-18-15	"	403226	"	Cincinnati, O.	53.60	15.64	37.96	15.64
" " "	10-28-15	"	403234	"	St. Louis, Mo.	45.60	14.40	31.20	14.40
" " "	10-13-15	"	403222	"	" "	45.60	14.40	31.20	14.40
" Soldier	10-12-15	P 146	469839	"	Tullahoma, Tenn.	52.95	14.48	38.47	14.48
" "	11-15-15	P 161	470061	"	Denver, Colo.	37.50	11.07	26.43	11.07
" "	"	"	470040	"	" "	37.50	11.07	26.43	11.07
" "	11-26-15	"	470173	"	Columbus, O.	55.05	15.69	39.36	15.69
" "	11-29-15	"	470185	"	Tullahoma, Tenn.	52.95	14.48	38.47	14.48
" Gen. Pris.	"	P 163	403017	"	Detroit, Mich.	55.60	15.59	40.01	15.59
" " "	11-25-15	"	403011	"	Indianapolis, Ind.	51.25	15.58	35.67	15.58
" " "	11-15-15	"	403003	"	New Castle, Ind.	52.40	15.66	36.74	15.66
" " "	11-11-15	"	403246	"	St. Louis, Mo.	45.60	14.40	31.20	14.40
" " "	11-10-15	"	403243	"	" "	45.60	14.40	31.20	14.40
" " "	11- 6-15	"	403239	"	" "	45.60	14.40	31.20	14.40
" Soldier	11-18-15	P 164	402407	"	Colo. Springs, Colo.	45.55	13.26	32.29	13.26
" "	11-17-15	"	402047	"	Aurora, Mo.	43.51	13.97	29.54	13.97
" "	11-20-15	"	448968	"	Chattanooga, Tenn.	53.60	14.94	38.66	14.94
" "	11-15-15	"	448951	"	Columbus, O.	55.05	15.69	39.36	15.69
" "	11-29-15	"	471354	"	" "	55.05	15.69	39.36	15.69
" "	11-17-15	"	402045	"	Hutchinson, Kas.	40.00	13.04	26.96	13.04
" "	11-11-15	"	448945	"	New York, N. Y.	64.60	15.31	49.29	15.31
" "	11-17-15	"	448956	"	" "	64.60	15.31	49.29	15.31
" "	11-25-15	"	448992	"	St. Louis, Mo.	45.60	14.40	31.20	14.40
" "	11-17-15	"	402065	"	" "	45.60	14.40	31.20	14.40
" "	"	"	402051	"	" "	45.60	14.40	31.20	14.40
" "	11-18-15	"	402409	"	Springfield, Ill.	56.45	17.10	39.35	17.10
					Total	$1,652.61	$478.99	$1,173.62	$478.99

U. S. GOVT. WAR DEPARTMENT REQUESTS

Status of Passenger	*Date*	*Bill No.*	*Request No.*	*From*	*To*	*Commercial Fare*	*Disallowed by Govt.*	*Allowed in Settlement*	*Balance Claimed to be Due*
Dis'd Soldier	11-17-15	P 165	P 402023	San Fran.	Denver, Colo.	$37.50	$11.07	$26.43	$11.07
" "	"	P 167	402055	"	Cincinnati, O.	53.60	15.64	37.96	15.64
" "	12-16-15	P 177	471615	"	Salt Lake, Utah	30.00	1.50	28.50	1.50
" "	12-13-15	"	470238	"	Tullahoma, Tenn.	52.95	14.48	38.47	14.48
" "	12-24-15	"	471645	"	Philadelphia, Pa.	69.10	16.65	51.45	16.65
" "	12- 4-15	P 178	402067	"	Columbus, O.	55.05	15.69	39.36	15.69
" "	12-23-15	"	402134	"	St. Louis, Mo.	45.60	14.40	31.20	14.40
" "	12- 9-15	"	471372	"	Vermillion, O.	56.73	15.50	41.23	15.50
" "	12-28-15	"	471413	"	Springfield, Tenn.	51.99	14.11	37.88	14.11
" "	"	"	471419	"	Brooklyn, N. Y.	68.10	16.65	51.45	16.65
" Gen. Pris.	12-12-15	P 179	403035	"	Denver, Colo.	37.50	11.07	26.43	11.07
" " "	12-25-15	"	403049	"	Chattanooga, Tenn.	54.00	15.03	38.97	15.03
" " "	12-18-15	"	403043	"	Columbus, O.	55.05	15.69	39.36	15.69
" " "	12-31-15	"	403054	"	Leavenworth, Kas.	40.00	13.85	26.15	13.85
" " "	12-21-15	"	403046	"	" "	40.00	13.85	26.15	13.85
" " "	12- 3-15	"	403025	"	" "	40.00	13.85	26.15	13.85
" " "	12-14-15	"	403038	"	New York, N. Y.	64.60	15.31	49.29	15.31
" " "	12- 7-15	"	403027	"	St. Louis, Mo.	45.60	14.40	31.20	14.40
" " "	12-10-15	"	403034	"	" "	45.60	14.40	31.20	14.40
" " "	12-16-15	"	403040	"	" "	45.60	14.40	31.20	14.40
" " "	12-23-15	"	403047	"	" "	45.60	14.40	31.20	14.40
" " "	1-12-16	P 188	WQ 4519	"	Cincinnati, O.	54.00	15.68	38.32	15.68
" " "	1-11-16	"	4518	"	Columbus, O.	55.75	15.79	39.96	15.79
" " "	1- 6-16	"	4511	"	Kansas City, Mo.	40.00	13.71	26.29	13.71
" " "	1-16-16	"	4524	"	Louisville, Ky.	52.60	15.46	37.14	15.46
" " "	1- 3-16	"	4503	"	St. Louis, Mo.	45.60	14.40	31.20	14.40
" " "	1-30-16	"	4541	"	Sallisaw, Okla.	43.90	13.34	30.56	13.34
" " "	1- 9-16	P 188½	4514	"	New York, N. Y.	68.10	16.65	51.45	16.65
" " "	1-30-16	"	4537	"	St. Louis, Mo.	45.60	14.40	31.20	14.40
" Soldier	1-22-16	P 189	4057	"	Denver, Colo.	37.50	11.07	26.43	11.07
" "	1- 1-16	"	P 402821	"	Cincinnati, O.	54.00	15.68	38.32	15.68
" "	1- 4-16	"	WQ 4005	"	Dayton, O.	54.00	15.68	38.32	15.68
" "	1-18-16	"	3695	"	Kansas City, Mo.	40.00	13.71	26.29	13.71
" "	"	"	3707	"	St. Louis, Mo.	45.60	14.35	31.25	14.35
					Total	$1,669.82	$481.86	$1,187.96	$481.86

U. S. GOVT. WAR DEPARTMENT REQUESTS

Sheet No. 23

Status of Passenger	*Date*	*Bill No.*	*Request No.*	*From*	*To*	*Commercial Fare*	*Disallowed by Govt.*	*Allowed in Settlement*	*Balance Claimed to be Due*
Dis'd Soldier	2-24-16	P 195	WQ 4100	San Fran.	Chicago, Ill.	$50.10	$15.46	$34.64	$15.46
" "	2- 7-16	"	4549	"	Columbus, O.	55.75	15.79	39.96	15.79
" "	2-29-16	"	3989	"	" "	55.75	15.79	39.96	15.79
" "	2-19-16	"	3953	"	" "	55.75	15.79	39.96	15.75
" "	2-21-16	"	4563	"	Leavenworth, Kas.	40.00	13.85	26.15	13.89
" "	2- 4-16	"	4544	"	" "	40.00	13.85	26.15	13.85
" "	2- 9-16	"	4552	"	Lexington, Ky.	54.00	14.88	39.12	14.88
" "	2- 6-16	"	4079	"	Richmond, Ind.	53.05	15.24	37.81	15.24
" "	2-25-16	"	4124	"	St. Louis, Mo.	45.60	14.40	31.20	14.40
" "	2-18-16	"	4562	"	" "	45.60	14.40	31.20	14.40
" "	2- 5-16	"	4545	"	" "	45.60	14.40	31.20	14.40
" "	2-16-16	P 195½	4091	"	Creston, Ill.	48.67	15.31	33.36	15.31
" "	2-23-16	"	4108	"	Detroit, Mich.	56.83	15.78	41.05	15.78
" "	2-20-16	"	3949	"	Philadelphia, Pa.	68.10	16.65	51.45	16.65
" "	2-15-16	"	4088	"	Vermillion, O.	56.86	15.37	41.49	15.37
" "	3-24-16	P 204	4223	"	Denver, Colo.	37.50	11.07	26.43	11.07
" "	3-20-16	"	5667	"	" "	37.50	11.07	26.43	11.07
" "	3-24-16	"	4219	"	St. Louis, Mo.	45.60	14.40	31.20	14.40
" "	3-27-16	"	4606	"	Sedalia, Mo.	42.85	13.83	29.02	13.83
" "	3-20-16	"	5665	"	Tullahoma, Tenn.	52.95	14.49	38.46	14.49
" "	4-18-16	P 217	6392	"	Little Rock, Ark.	48.32	17.53	30.79	17.53
" "	4-14-16	"	4266	"	Paw Paw, W. Va.	64.80	13.85	50.95	13.85
" "	4-30-16	"	4232	"	Vermillion, O.	57.15	15.71	41.44	15.71
" "	4-11-16	"	84810	"	Wilmington, Del.	78.10	19.55	58.55	19.55
" "	4-13-16	"	5155	"	Chicago, Ill.	60.10	18.53	41.57	18.53
" "	4- 4-16	"	4243	"	Columbus, O.	55.75	15.79	39.96	15.79
" "	4-14-16	"	4263	"	Indianapolis, Ind.	51.25	15.58	35.67	15.58
" Gen. Pris.	4-24-16	P 218	4643	"	Colo. Springs, Colo.	37.50	11.07	26.43	11.07
" " "	4- 7-16	"	4620	"	Denver, Colo.	37.50	11.07	26.43	11.07
" " "	4-30-16	"	4650	"	Columbus, O.	55.75	15.79	39.96	15.79
" " "	4-14-16	"	4635	"	" "	55.75	15.79	39.96	15.79
" " "	4-10-16	"	4631	"	Leavenworth, Kas.	40.00	13.85	26.15	13.85
" " "	4- 9-16	"	4628	"	New York, N. Y.	68.10	16.65	51.45	16.65
" " "	4-13-16	"	5257	"	St. Louis, Mo.	45.60	14.40	31.20	14.40
" " "	4-20-16	"	4640	"	" "	45.60	14.40	31.20	14.40
					Total	$1,789.33	$521.38	$1,267.95	$521.38

U. S. GOVT. WAR DEPARTMENT REQUESTS

Sheet No. 24

U. S. GOVT. WAR DEPARTMENT REQUESTS

Status of Passenger	Date	Bill No.	Request No.	From	To	Commercial Fare	Disallowed by Govt.	Allowed in Settlement	Balance Claimed to be Due
Dis'd Soldier	5-20-16	P 231	WQ 6907	San Fran.	Amboy, Ind.	$52.00	$15.30	$36.70	$15.30
" "	5-29-16	"	4330	"	Detroit, Mich.	56.83	15.78	41.05	15.78
" "	5-13-16	"	4310	"	Evansville, Ind.	49.80	14.30	35.50	14.30
" "	5-22-16	"	6983	"	Kansas City, Mo.	40.00	13.71	26.29	13.71
" "	5-20-16	"	6920	"	Kingfisher, Okla.	40.00	9.31	30.69	9.31
" "	5-13-16	"	4314	"	Sedalia, Mo.	42.85	13.83	29.02	13.83
" Gen. Pris.	5-28-16	P 232	4681	"	Columbus, O.	55.75	15.79	39.96	15.79
" " "	"	"	4679	"	" "	55.75	15.79	39.96	15.79
" " "	5-26-16	"	4677	"	Denver, Colo.	37.50	11.07	26.43	11.07
" " "	5-12-16	"	4666	"	St. Louis, Mo.	45.60	14.40	31.20	14.40
" " "	5- 7-16	"	4662	"	" "	45.60	14.40	31.20	14.40
" " "	5- 6-16	"	4657	"	" "	45.60	14.40	31.20	14.40
" Soldier	5-29-16	P 243	4332	"	New York, N. Y.	68.10	16.65	51.45	16.65
" Gen. Pris.	6-23-16	P 245	4702	"	Colorado Sps., Colo.	37.50	11.07	26.43	11.07
" " "	6- 6-16	"	4686	"	Columbus, O.	55.75	15.79	39.96	15.79
" " "	6-13-16	"	4692	"	Joplin, Mo.	42.36	14.75	27.61	14.75
" " "	6-11-16	"	4689	"	Leavenworth, Kas.	40.00	13.85	26.15	13.85
" " "	6- 2-16	"	4683	"	" "	40.00	13.85	26.15	13.85
" " "	6-20-16	"	4696	"	St. Louis, Mo.	45.60	14.40	31.20	14.40
" " "	6-19-16	"	4695	"	" "	45.60	14.40	31.20	14.40
" " "	6-22-16	P 245½	4701	"	Decatur, Ala.	52.35	14.10	38.25	14.10
" " "	6-30-16	"	4709	"	Mattoon, Ill.	48.27	15.35	32.92	15.35
" " "	6-22-16	P 246	4698	"	Baltimore, Md.	67.60	16.65	50.95	16.65
" " "	6-31-16	"	4690	"	Mt. Vernon, N. Y.	68.45	16.70	51.75	16.70
" Soldier	6- 3-16	P 247	4380	"	Chicago, Ill.	50.10	15.46	34.64	15.46
" "	6- 1-16	"	4370	"	Decatur, Ill.	47.43	14.69	32.74	14.69
" "	6- 9-16	"	4393	"	Denver, Colo.	37.50	11.07	26.43	11.07
" "	"	"	4397	"	Evansville, Ind.	49.80	14.30	35.50	14.30
" "	"	"	4395	"	Ramsey, Ill.	47.29	14.40	32.89	14.40
" "	6- 1-16	"	4372	"	Salt Lake, Utah	30.00	1.50	28.50	1.50
" "	6-13-16	P 247½	4407	"	Cheyenne, Wyo.	37.50	10.34	27.16	10.34
" "	6- 9-16	"	4389	"	Chicago, Ill.	50.10	15.46	34.64	15.46
" Gen. Pris.	7-12-16	P 254	4726	"	Atlanta, Ga.	56.80	15.33	41.47	15.33
" " "	7- 9-16	"	4725	"	St. Louis, Mo.	45.60	14.40	31.20	14.40
" Soldier	7-29-16	P 255	4442	"	Washington, D. C.	67.60	16.46	51.14	16.46
					Total	$1,698.58	$489.05	$1,209.53	$489.05

U. S. GOVT. WAR DEPARTMENT REQUESTS

Sheet No. 25

Status of Passenger	Date	Bill No.	Request No.	From	To	Commercial Fare	Disallowed by Govt.	Allowed in Settlement	Balance Claimed to be Due
Dis'd Gen. Pris.	7-23-16	P 8	WQ 4735	San Fran.	Galatia, Ill.	$48.90	$16.02	$32.88	$16.02
" " "	7-26-16	"	4737	"	Pueblo, Colo.	37.50	11.07	26.43	11.07
" " "	7-25-16	"	4736	"	Columbus, O.	55.75	15.83	39.92	15.83
" Soldier	8-16-16	P 21	7702	"	Campbell, Neb.	50.00	12.06	37.94	12.06
" Gen. Pris.	8-21-16	P 22	4762	"	Denver, Colo.	37.50	11.07	26.43	11.07
" "	8-25-16	"	4768	"	Eldorado, Ill.	53.05	16.29	36.76	16.29
" " "	8- 1-16	"	4747	"	Roanoke, Va.	62.32	15.40	46.92	15.40
" " "	8-24-16	"	4767	"	St. Louis, Mo.	49.25	15.36	33.89	15.36
" " "	8-19-16	"	4758	"	Wiggins, Colo.	39.10	11.15	27.95	11.15
" " "	8-18-16	"	4757	"	Chattanooga, Tenn.	4.50	.93	3.57	.93
" " "	9- 4-16	P 37	4777	"	Denver, Colo.	37.50	11.07	26.43	11.07
" " "	9- 6-16	"	4778	"	Vincennes, Ind.	53.13	15.80	37.33	15.80
" " "	9-22-16	"	4791	"	Cairo, Ill.	52.77	15.97	36.80	15.97
" " "	"	"	4792	"	Cincinnati, O.	57.37	16.55	40.82	16.55
" Soldier	10-31-16	P 53	133623	"	Buffalo, N. Y.	72.45	19.16	53.29	19.16
" Gen. Pris.	10- 7-16	P 54	115854	"	Clarksburg, W. Va.	64.16	16.53	47.63	16.53
" " "	10- 8-16	"	115856	"	Leavenworth, Kas.	42.50	14.71	27.79	14.71
" " "	10-15-16	"	115861	"	Lexington, Ky.	57.37	15.56	41.81	15.56
" " "	10-28-16	"	115874	"	Philadelphia, Pa.	71.75	17.31	54.44	17.31
" " "	10- 8-16	"	115855	"	St. Louis, Mo.	49.25	15.36	33.89	15.36
" " "	10-19-16	"	115867	"	Washington, D. C.	71.15	17.30	53.85	17.30
" " "	10-10-16	"	115859	"	Cincinnati, O.	57.37	16.55	40.82	16.55
" " "	11-23-16	P 70	115900	"	Salt Lake City	30.00	1.50	28.50	1.50
" " "	11-17-16	"	115894	"	Columbia, S. C.	65.72	16.10	49.62	16.10
" " "	11- 4-16	"	115880	"	Muskogee, Okla.	45.00	13.77	31.23	13.77
" " "	11-10-16	"	115886	"	" "	45.00	13.77	31.23	13.77
" " "	11- 6-16	"	115884	"	Paducah, Ky.	53.01	16.25	36.76	16.25
" " "	11- 5-16	"	115883	"	St. Louis, Mo.	49.25	15.36	33.89	15.36
" " "	11-12-16	"	115891	"	" "	49.25	15.36	33.89	15.36
" " "	11- 3-16	"	115878	"	Utica, N. Y.	69.70	16.85	52.85	16.85
" " "	11-12-16	"	115888	"	Washington, D. C.	71.15	17.31	53.84	17.31
" " "	12- 2-16	P 82	115928	"	Denver, Colo.	37.50	11.36	26.14	11.36
" " "	12- 3-16	"	115909	"	Jersey City, N. J.	71.75	17.23	54.52	17.23
" " "	12- 9-16	"	115915	"	Philadelphia, Pa.	71.75	17.31	54.44	17.31
" " "	12- 2-16	"	115908	"	St. Louis, Mo.	49.25	15.36	33.89	15.36
					Total	$1,832.97	$504.58	$1,328.39	$504.58

U. S. GOVT. WAR DEPARTMENT REQUESTS

Sheet No. 26

Balance

U. S. GOVT. WAR DEPARTMENT REQUESTS

Status of Passenger	*Date.*	*Bill No.*	*Request No.*	*From*	*To*	*Commercial Fare*	*Disallowed by Govt.*	*Allowed in Settlement*	*Balance Claimed to be Due*
Dis'd Gen. Pris.	1- 5-17	P 93	WQ 115938	San Fran	Columbus, O.	$58.91	$16.68	$42.23	$16.68
" " "	1-25-17	"	115954	"	Cleveland, O.	60.90	16.85	44.05	16.85
" " "	1-12-17	"	115946	"	Memphis, Tenn.	53.01	15.09	37.92	15.09
Chg. cost to Sold.	1-13-17	P 94	136457	"	Salt Lake City	30.00	1.50	28.50	1.50
" " "	1-10-17	"	135541	"	" " "	30.00	1.50	28.50	1.50
" " "	1-31-17	"	136538	"	" " "	30.00	1.50	28.50	1.50
Maj. U.S.A. Ret.	3-29-17	P 122	215077	Elko	Sacramento	18.45	.92	17.53	.92
Dis'd Gen. Pris.	3-28-17	"	116055	San Fran.	Salt Lake City	30.00	1.50	28.50	1.50
" " "	3- 7-17	"	116011	"	Cincinnati, O.	57.37	16.55	40.82	16.55
Deceased Sold.	3-19-17	"	136801	"	Wilmington, N. C.	71.17	18.17	53.00	18.17
Chg. cost to Sold.	3- 7-17	"	131988	"	Ft. Leavenworth, Kas.	42.50	14.71	27.79	14.71
Deceased Sold.	3-19-17	"	136799	"	Vaiden, Miss.	60.51	16.48	44.03	16.48
Dis'd Gen. Pris.	3-13-17	"	116020	"	Kansas City, Mo.	42.50	14.58	27.92	14.58
" " "	3- 5-17	"	116010	"	Nashville, Tenn.	56.40	16.26	40.14	16.26
" " "	3-28-17	"	116054	"	Birmingham, Ala.	56.40	15.93	40.47	15.93
Maj. U.S.A. Ret.	2-10-17	P 107	135082	Elko	San Francisco	20.95	1.05	19.90	1.05
" " "	2-17-17	"	214870	Sacto.	Elko, Nev.	18.45	.92	17.53	.92
" " "	2-10-17	"	135081	"	" "	18.45	.92	17.53	.92
Apn't for Enlist.	2- 7-17	P 108	115965	San Fran.	Jackson, Ky.	60.02	15.72	44.30	15.72
" " "	2-14-17	"	115975	"	Philadelphia, Pa.	71.75	17.31	54.44	17.31
" " "	2-16-17	"	115978	"	Kansas City, Mo.	42.50	14.58	27.92	14.58
Army Nurse	2-13-17	P 109	8906	"	Hanover, Pa.	77.34	19.09	58.25	19.09
" "	2-27-17	"	8926	"	Philadelphia, Pa.	79.25	19.62	59.63	19.62
" "	"	"	8928	"	" "	.70	.20	.50	.20
Chg. cost to Sold.	2-13-17	P 111	137261	Salt Lake C.	San Fran.	30.00	1.50	28.50	1.50
" " "	2- 5-17	"	137252	" " "	"	60.00	3.00	57.00	3.00
" " "	1-31-17	"	133495	" " "	"	90.00	4.50	85.50	4.50
" " "	2-23-17	"	131933	San Fran.	Ft. Leavenworth	85.00	29.42	55.58	29.42
" " "	2-14-17	"	131885	"	"	42.50	14.71	27.79	14.71
" " "	2- 3-17	"	131830	"	"	42.50	14.71	27.79	14.71
" " "	2-28-17	"	136687	"	Ft. Logan, Colo.	37.85	11.37	26.48	11.37
" " "	"	"	131951	"	" "	37.85	11.37	26.48	11.37
" " "	2-10-17	"	136587	"	" "	75.70	22.74	52.96	22.74
" " "	2- 2-17	"	131822	"	Jefferson Barracks	49.64	13.96	35.68	13.96
					Total	$1,638.57	$384.91	$1,253.66	$384.91

U. S. GOVT. WAR DEPARTMENT RFQUESTS

Sheet No. 27

Status of Passenger	*Date*	*Bill No.*	*Request No.*	*From*	*To*	*Commercial Fare*	*Disallowed by Govt.*	*Allowed in Settlement*	*Balance Claimed to be Due*
Applicant	4- 7-17	P 148	WQ 137388	Salt Lake	San Fran.	$360.00	$18.00	$342.00	$18.00
"	4-13-17	"	137399	"	"	30.00	1.50	28.50	1.50
"	4-11-17	"	137397	"	"	90.00	4.50	85.50	4.50
"	4- 9-17	"	137393	"	"	90.00	4.50	85.50	4.50
"	4-28-17	"	137493	"	"	120.00	6.00	114.00	6.00
"	4-10-17	"	137395	"	"	30.00	1.50	28.50	1.50
"	4-30-17	P 148½	136856	"	"	90.00	4.50	85.50	4.50
"	4-28-17	"	137381	"	"	30.00	1.50	28.50	1.50
"	4-18-17	P 148	137460	San Fran.	Salt Lake City	30.00	1.50	28.50	1.50
"	4- 7-17	"	137389	"	" "	30.00	1.50	28.50	1.50
"	4- 5-17	"	136881	"	" "	90.00	4.50	85.50	4.50
"	5- 5-17	P 187	137510	Salt Lake	Oakland	30.00	1.50	28.50	1.50
"	5-10-17	"	137527	"	Palisade, Nev.	10.35	.52	9.83	.52
"	5-12-17	"	217553	"	San Fran.	30.00	1.50	28.50	1.50
"	5-10-17	"	137523	"	Palisade, Nev.	10.35	.52	9.83	.52
"	5- 8-17	"	137518	"	San Francisco	30.00	1.50	28.50	1.50
"	5- 4-17	"	393490	"	"	30.00	1.50	28.50	1.50
"	4-30-17	"	219462	"	"	30.00	1.50	28.50	1.50
"	"	"	219528	"	"	30.00	1.50	28.50	1.50
"	"	"	219505	"	"	30.00	1.50	28.50	1.50
"	5-14-17	"	137533	"	"	30.00	1.50	28.50	1.50
"	"	"	217506	"	"	30.00	1.50	28.50	1.50
"	5-10-17	"	251265	"	"	30.00	1.50	28.50	1.50
"	"	"	251262	"	"	30.00	1.50	28.50	1.50
"	5- 4-17	"	137508	"	"	30.00	1.50	28.50	1.50
"	5-12-17	"	217447	"	"	30.00	1.50	28.50	1.50
"	5-21-17	"	137545	"	"	30.00	1.50	28.50	1.50
"	5- 8-17	"	251198	San Fran.	Salt Lake City	30.00	1.50	28.50	1.50
"	5-16-17	"	253653	"	" "	30.00	1.50	28.50	1.50
"	5- 8-17	"	251197	"	" "	30.00	1.50	28.50	1.50
"	5- 3-17	"	219338	"	" "	30.00	1.50	28.50	1.50
"	5-22-17	"	253801	"	" "	30.00	1.50	28.50	1.50
"	5-31-17	P 220	132499	"	" "	30.00	1.50	28.50	1.50
"	6-18-17	"	482564	"	" "	30.00	1.50	28.50	1.50
"	6- 4-17	"	253995	"	" "	30.00	1.50	28.50	1.50
					Total	$1,670.70	$83.54	$1,587.16	$83.54

U. S. GOVT. WAR DEPARTMENT REQUESTS

Sheet No. 28

U. S. GOVT. WAR DEPARTMENT REQUESTS

Status of Passenger	Date	Bill No.	Request No.	From	To	Commercial Fare	Disallowed by Govt.	Allowed in Settlement	Balance Claimed to be Due
Applicant	6- 8-17	P 220	WQ 137642	San Fran.	Salt Lake City	$90.00	$4.50	$85.50	$4.50
"	6-15-17	"	482498	"	" "	30.00	1.50	28.50	1.50
"	6-29-17	"	488369	"	" "	30.00	1.50	28.50	1.50
"	6-15-17	"	214574	"	" "	60.00	3.00	57.00	3.00
"	6- 6-17	"	218649	"	" "	60.00	3.00	57.00	3.00
"	6-12-17	"	482429	"	" "	30.00	1.50	28.50	1.50
"	6- 4-17	"	137629	Salt Lake	San Fran.	30.00	1.50	28.50	1.50
"	6-21-17	"	214598	"	"	150.00	7.50	142.50	7.50
"	"	"	214596	"	"	30.00	1.50	28.50	1.50
"	6-15-17	"	214573	"	"	90.00	4.50	85.50	4.50
"	6- 4-17	"	137525	"	"	120.00	6.00	114.00	6.00
"	6- 8-17	"	137641	"	"	270.00	13.50	256.50	13.50
Guards & Pris.	6-18-17	P 220 C	482601	San Fran.	Salt Lake	540.00	27.00	513.00	27.00
Applicant	7- 3-17	P 244	486670	"	"	60.00	3.00	57.00	3.00
"	7-30-17	"	488431	"	"	30.00	1.50	28.50	1.50
"	7-18-17	"	490258	"	"	30.00	1.50	28.50	1.50
"	7-11-17	"	486687	"	"	60.00	3.00	57.00	3.00
"	7- 5-17	"	486674	Salt Lake	San Fran.	60.00	3.00	57.00	3.00
"	7- 5-17	"	486673	"	"	60.00	3.00	57.00	3.00
"	7-19-17	"	484748	"	"	30.00	1.50	28.50	1.50
"	7- 3-17	"	486669	"	"	120.00	6.00	114.00	6.00
"	7-24-17	"	486733	"	"	30.00	1.50	28.50	1.50
"	7-26-17	"	486736	"	"	30.00	1.50	28.50	1.50
"	7-12-17	"	488697	"	Palo Alto	30.00	1.50	28.50	1.50
"	"	"	488699	"	"	30.00	1.50	28.50	1.50
"	7-17-17	"	490251	"	"	30.00	1.50	28.50	1.50
"	7-12-17	"	48[illegible]695		"	30.00	1.50	28.50	1.50
"	7-12-17	"	4[illegible]8701		"	30.00	1.50	28.50	1.50
"	7-24-17	"	486731	"	San Fran.	30.00	1.50	28.50	1.50
"	7-11-17	"	486686	"	"	180.00	9.00	171.00	9.00
Rej.Stud. ROTC	8- 6-17	P 260	495122	San Fran.	Price, Utah	35.55	1.50	34.05	1.50
" " "	8- 4-17	"	494993	"	Salt Lake C.	30.00	1.50	28.50	1.50
Applicant	8-23-17	P 262	487813	Elko	San Fran.	20.95	1.05	19.90	1.05
"	8-18-17	"	482928	Palisade	Salt Lake	10.45	.62	9.83	.62
"	8-22-17	"	486858	Salt Lake	San Fran.	30.00	1.50	28.50	1.50
					Total	$2,526.95	$126.17	$2,400.78	$126.17

37

40

U. S. GOVT. WAR DEPARTMENT REQUESTS

Sheet No. 29

Status of Passenger	*Date*	*Bill No.*	*Request No.*	*From*	*To*	*Commercial Fare*	*Disallowed by Govt.*	*Allowed in Settlement*	*Balance Claimed to be Due*
Applicant	8-23-17	P 262	WQ 486875	Salt Lake	San Fran.	$30.00	$1.50	$28.50	$1.50
"	"	"	486869	"	"	60.00	3.00	57.00	3.00
"	8-17-17	"	486850	"	"	60.00	3.00	57.00	3.00
"	"	"	486848	"	"	60.00	3.00	57.00	3.00
"	"	"	486867	"	"	90.00	4.50	85.50	4.50
"	8-18-17	"	495223	San Fran.	Garfield, Utah	60.00	3.00	57.00	3.00
"	8-28-17	"	530927	"	Palisade, Nev.	19.70	.99	18.71	.99
"	8-17-17	"	486851	"	Salt Lake City	30.00	1.50	28.50	1.50
"	"	"	486849	"	" "	30.00	1.50	28.50	1.50
"	8-21-17	"	486868	"	" "	60.00	3.00	57.00	3.00
"	8- 4-17	"	494998	"	" "	30.00	1.50	28.50	1.50
"	8- 3-17	"	490695	"	" "	30.00	1.50	28.50	1.50
"	8- 7-17	"	216869	"	" "	30.00	1.50	28.50	1.50
"	"	"	216867	"	" "	30.00	1.50	28.50	1.50
"	8-13-17	"	495249	"	" "	30.00	1.50	28.50	1.50
"	8-14-17	"	495347	"	" "	30.00	1.50	28.50	1.50
"	8-16-17	"	219885	"	" "	210.00	10.50	199.50	10.50
"	8-30-17	"	530975	"	" "	30.00	1.50	28.50	1.50
Rejected Ap'nt	8-30-17	P 265	219971	"	Marysville	3.75	.93	2.82	.93
Dis'd Gen. Pris.	8- 1-17	P 266	218734	"	Denver, Colo.	37.50	11.30	26.20	11.30
" " "	8-12-17	"	218758	"	Harlan, Ky.	61.19	15.57	45.62	15.57
" " "	8- 1-17	"	218732	"	Kansas City, Mo.	42.50	14.58	27.92	14.48
" " "	8-18-17	"	218765	"	" "	42.50	14.58	27.92	14.58
" " "	8- 8-17	"	218750	"	New York, N. Y.	71.75	17.22	54.53	17.22
" " "	8-10-17	"	218755	"	St. Louis, Mo.	49.25	15.45	33.80	15.45
" " "	"	"	218756	"	" "	49.25	15.45	33.80	15.45
Applicant	9-25-17	P 279	536254	Salt Lake	San Jose	30.00	1.50	28.50	1.50
Dis'd Gen. Pris.	9-17-17	P 280	218802	San Fran.	Clarksburg, W. Va.	64.44	16.68	47.76	16.68
" " "	9-27-17	"	218830	"	Columbus, O.	59.12	16.70	42.42	16.70
" " "	9-12-17	"	218795	"	St. Louis, Mo.	49.25	15.45	33.80	15.45
" " "	9-13-17	"	218796	"	" "	49.25	15.45	33.80	15.45
Retired Soldier	9-14-17	P 281	532869	"	" "	56.75	17.56	39.19	17.56
Applicant	9-27-17	P 285	500349	Elko	Sacramento	18.45	.92	17.53	.92
"	9- 8-17	"	482940	Palisade	Salt Lake	10.35	.52	9.83	.52
"	9- 4-17	"	482937	"	"	31.05	1.56	29.49	1.56
					Total	$1,646.05	$237.41	$1,408.64	$237.41

U. S. GOVT. WAR DEPARTMENT REQUESTS

Sheet No. 30

U. S. GOVT. WAR DEPARTMENT REQUESTS

Status of Passenger	*Date*	*Bill No.*	*Request No.*	*From*	*To*	*Commercial Fare*	*Disallowed by Govt.*	*Allowed in Settlement*	*Balance Claimed to be Due*
Applicant	9- 8-17	P 285	WQ 482941	Palisade	Salt Lake	$20.70	$1.04	$19.66	$1.04
"	9- 5-17	"	482939	Salt Lake	Palisade	10.30	.52	9.83	.52
"	9-21-17	"	487057	"	"	10.35	.52	9.83	.52
"	9-17-17	"	486955	"	San Fran.	30.00	1.50	28.50	1.50
"	9- 5-17	"	486963	"	"	30.00	1.50	28.50	1.50
"	9-12-17	"	532600	"	"	30.00	1.50	28.50	1.50
"	9-10-17	"	486974	"	"	30.00	1.50	28.50	1.50
"	9-12-17	"	532591	"	"	30.00	1.50	28.50	1.50
"	9-26-17	"	487076	"	"	30.00	1.50	28.50	1.50
"	9- 3-17	"	486952	"	"	90.00	4.50	85.50	4.50
"	9-10-17	"	486977	"	"	30.00	1.50	28.50	1.50
"	9-28-17	"	487086	"	"	60.00	3.00	57.00	3.00
"	9-28-17	"	487087	"	"	60.00	3.00	57.00	3.00
"	9-30-17	"	498948	"	"	30.00	1.50	28.50	1.50
"	9-10-17	"	532790	San Fran.	Palisade	19.70	.99	18.71	.99
"	9- 7-17	"	532683	"	Salt Lake	30.00	1.50	28.50	1.50
"	9-27-17	"	220162	"	"	120.00	6.00	114.00	6.00
"	9- 4-17	"	532608	"	"	30.00	1.50	28.50	1.50
"	"	"	532559	"	"	30.00	1.50	28.50	1.50
"	"	"	532558	"	"	30.00	1.50	28.50	1.50
"	9- 3-17	"	486953	"	"	60.00	3.00	57.00	3.00
"	9-15-17	"	532925	"	"	30.00	1.50	28.50	1.50
"	9-26-17	"	218835	"	"	30.00	1.50	28.50	1.50
"	9-27-17	"	220167	"	"	30.00	1.50	28.50	1.50
"	9-28-17	"	220182	"	"	150.00	7.50	142.50	7.50
"	9-17-17	"	220090	"	Winnemucca	15.40	.77	14.63	.77
"	9-15-17	"	220076	"	"	15.40	.77	14.63	.77
Gds & alien Pris.	9-12-17	"	532858	"	Ft. Douglas, Utah	5,370.00	268.50	5,101.50	268.50
Applicant	10- 1-17	P 300	487089	Salt Lake	San Fran.	30.00	1.50	28.50	1.50
"	10- 5-17	"	825707	"	"	30.00	1.50	28.50	1.50
"	10- -17	"	826144	"	"	30.00	1.50	28.50	1.50
"	10- 2-17	"	498949	"	"	30.00	1.50	28.50	1.50
"	10-20-17	"	539600	"	"	30.00	1.50	28.50	1.50
"	10-25-17	"	539157	"	"	30.00	1.50	28.50	1.50
"	"	"	539200	"	"	30.00	1.50	28.50	1.50
					Total	$6,661.90	*$3,333.11 [Sic]*	*$328.79 [Sic]*	$333.11

U. S. GOVT. WAR DEPARTMENT REQUESTS

Sheet No. 31

Status of Passenger	*Date*	*Bill No.*	*Request No.*	*From*	*To*	*Commercial Fare*	*Disallowed by Govt.*	*Allowed in Settlement*	*Balaned Claimce to be Due*
Applicant	10-20-17	P 300	WQ 539034	Salt Lake	San Fran.	$30.00	$1.50	$28.50	$1.50
"	10- 6-17	"	536779	San Fran.	Salt Lake	30.00	1.50	28.50	1.50
"	"	"	536781	"	"	30.00	1.50	28.50	1.50
"	10-22-17	P 300 B	220410	"	"	90.00	4.50	85.50	4.50
"	10-26-17	"	536273	Salt Lake	San Fran.	30.00	1.50	28.50	1.50
"	10- 1-17	"	487090	"	"	60.00	3.00	57.00	3.00
"	10- 4-17	"	487104	"	"	30.00	1.50	28.50	1.50
Dis'd Gen. Pris.	10- 1-17	P 302	218839	San Fran.	Denver, Colo.	37.50	11.30	26.20	11.30
" " "	10- 6-17	"	218847	"	Kansas City, Mo.	42.50	14.58	27.92	14.58
" " "	10-21-17	"	218869	"	St. Joseph, Mo.	42.50	15.01	27.49	40.89
					Total	$422.50	$55.89	$366.61	$55.89

RECAPITULATION

U. S. GOVT. WAR DEPARTMENT REQUESTS

Sheet No.	*Amount Claimed*
1	$478.45
2	461.18
3	464.02
4	477.04
5	459.64
6	250.97
7	458.59
8	466.79
9	476.34
10	460.12
11	463.76
12	441.93
13	440.33
14	459.06
15	505.28
16	463.93
17	492.89
18	440.52
19	506.66
20	507.34
21	478.99
22	481.86
23	521.38
24	489.05
25	504.58
26	384.91
27	83.54
28	126.17
29	237.41
30	333.11
31	55.89
Total . .	$12,871.73

U. S. GOVT. NAVY DEPARTMENT REQUESTS

Sheet No. 1

Status of Passenger	Date	Bill No.	Request No.	From	To	Commercial Fare	Disallowed by Govt.	Allowed in Settlement	Balance Claimed to be Due
Dis'd GCM Pris.	5-27-16	P 228	N 1138	San Fran.	El Reno, Okla.	$40.00	$11.80	$28.20	$11.80
" Med. Surv.	1- 3-17	P 92	31759	"	Detroit, Mich.	60.07	16.62	43.45	16.62
" " "	"	"	31757	"	Dyer, Ark.	46.82	14.18	32.64	14.18
" " "	1-10-17	"	31745	"	Little Rock, Ark.	51.17	18.53	32.64	18.53
" " "	1- 3-17	"	31761	"	Pueblo, Colo.	37.50	10.89	26.61	10.89
" " "	1-10-17	"	31747	"	Wetumka, Okla.	45.00	12.72	32.28	12.72
" " "	2-28-17	P 106	31853	Vallejo	El Reno, Okla.	42.50	12.31	30.19	12.31
" GCM Pris.	3- 2-17	P 120	31861	"	Little Rock, Ark.	49.25	16.61	32.64	16.61
" " "	3- 6-17	"	31869	"	Pueblo, Colo.	37.50	10.89	26.61	10.89
Applicants	3-31-17	P 143	51775	Salt Lake C.	San Fran.	90.00	4.50	85.50	4.50
"	4- 2-17	"	51786	"	"	270.00	13.50	256.50	13.50
"	4- 3-17	"	51795	"	"	90.00	4.50	85.50	4.50
"	4- 6-17	"	72575	"	"	120.00	6.00	114.00	6.00
"	4- 5-17	"	72568	"	"	60.00	3.00	57.00	3.00
"	4- 4-17	"	72556	"	"	150.00	7.50	142.50	7.50
"	4-27-17	"	104364	"	"	60.00	3.00	57.00	3.00
"	4-24-17	"	72966	"	"	30.00	1.50	28.50	1.50
"	4-23-17	"	72940	"	"	30.00	1.50	28.50	1.50
"	4-20-17	"	72914	"	"	30.00	1.50	28.50	1.50
"	4- 9-17	"	72596	"	"	780.00	39.00	741.00	39.00
"	4- 8-17	"	72588	"	"	30.00	1.50	28.50	1.50
"	4- 7-17	"	72583	"	"	240.00	12.00	228.00	12.00
"	4-20-17	"	72916	"	"	480.00	24.00	456.00	24.00
"	4-19-17	"	72902	"	"	720.00	36.00	684.00	36.00
"	4-21-17	"	72927	"	"	150.00	7.50	142.50	7.50
"	4-21-17	"	72921	"	"	780.00	39.00	741.00	39.00
"	4-26-17	"	10350	"	"	120.00	6.00	114.00	6.00
"	4-25-17	"	104334	"	"	210.00	10.50	199.50	10.50
"	4-28-17	"	104385	"	"	120.00	6.00	114.00	6.00
"	4-23-17	"	72938	"	"	750.00	37.50	712.50	37.50
"	4-24-17	"	72960	"	"	660.00	33.00	627.00	33.00
"	4-11-17	"	72619	"	"	540.00	27.00	513.00	27.00
"	4-10-17	"	72609	"	"	630.00	31.50	598.50	31.50
"	4-16-17	"	72674	"	"	540.00	27.00	513.00	27.00
"	4-13-17	"	72645	"	"	330.00	16.50	313.50	16.50
					Total	$8,419.81	$525.05	$7,894.76	$525.05

U. S. GOVT. NAVY DEPARTMENT REQUESTS

Sheet No. 2

U. S. GOVT. NAVY DEPARTMENT REQUESTS

Status of Passenger	*Date*	*Bill No.*	*Request No.*	*From*	*To*	*Commercial Fare*	*Disallowed by Govt.*	*Allowed in Settlement*	*Balance Claimed to be Due*
Applicant	4-12-17	P 143	N 72638	Salt Lake	San Fran.	$90.00	$4.50	$85.50	$4.50
"	"	"	72633	"	"	660.00	33.00	627.00	33.00
"	4-11-17	"	72621	"	"	60.00	3.00	57.00	3.00
"	4-14-17	"	72657	"	"	750.00	37.50	712.50	37.50
"	4-18-17	"	72806	"	"	510.00	25.50	484.50	25.50
"	4-17-17	"	72703	"	"	960.00	48.00	912.00	48.00
"	4-16-17	"	72666	"	"	450.00	22.50	427.50	22.50
"	4-13-17	"	72642	"	"	150.00	7.50	142.50	7.50
"	4-12-17	"	72625	"	"	60.00	3.00	57.00	3.00
"	4-26-17	"	104352	"	Vallejo	29.50	1.48	28.02	1.48
"	4-24-17	"	72965	"	"	29.50	1.48	28.02	1.48
"	4-23-17	"	72942	"	"	29.50	1.48	28.02	1.48
"	4- 6-17	"	72573	"	"	29.50	1.48	28.02	1.48
"	4-11-17	"	72623	"	"	29.50	1.48	28.02	1.48
"	4-21-17	"	72923	"	"	29.50	1.48	28.02	1.48
"	5- 5-17	P 181	104577	"	San Fran.	1,740.00	87.00	1,653.00	87.00
"	5- 8-17	P 183	104656	"	Oakland	30.00	1.50	28.50	1.50
"	5-7 -17	"	104593	"	San Fran.	270.00	13.50	256.50	13.50
"	5- 8-17	"	104658	"	"	60.00	3.00	57.00	3.00
"	5-12-17	"	104757	"	"	180.00	9.00	171.00	9.00
"	5- 1-17	"	104401	"	"	120.00	6.00	114.00	6.00
"	"	"	104405	"	"	300.00	15.00	285.00	15.00
"	5- 2-17	"	104412	"	"	690.00	34.50	655.50	34.50
"	5- 4-17	"	104506	"	"	1,110.00	55.50	1,054.50	55.50
"	"	"	104562	"	"	450.00	22.50	427.50	22.50
"	5-25-17	"	104972	"	"	30.00	1.50	28.50	1.50
"	5-18-17	"	104894	"	"	30.00	1.50	28.50	1.50
"	5-14-17	"	104808	"	"	30.00	1.50	28.50	1.50
"	5-11-17	"	104734	"	"	30.00	1.50	28.50	1.50
"	"	"	104736	"	"	60.00	3.00	57.00	3.00
"	5-10-17	"	104713	"	"	30.00	1.50	28.50	1.50
"	5- 9-17	"	104675	"	"	30.00	1.50	28.50	1.50
"	5- 1-17	"	104403	"	"	30.00	1.50	28.50	1.50
"	5- 4-17	"	104508	"	"	30.00	1.50	28.50	1.50
"	5-10-17	"	104677	"	"	30.00	1.50	28.50	1.50
					Total	$9,147.00	$457.38	$8,689.62	$457.38

U. S. GOVT. NAVY DEPARTMENT REQUESTS

Status of Passenger	*Date*	*Bill No.*	*Request No.*	*From*	*To*	*Commercial Fare*	*Disallowed by Govt.*	*Allowed in Settlement*	*Balance Claimed to be Due*
Applicant	5- 4-17	P 183 N	104512	Salt Lake	San Fran.	$30.00	$1.50	$28.50	$1.50
"	5-28-17	"	105063	"	Vallejo	29.50	1.48	28.02	1.48
"	5-24-17	"	104969	"	"	88.50	4.44	84.06	4.44
"	5- 5-17	"	104575	"	"	29.50	1.48	28.02	1.48
"	5- 4-17	"	104504	"	"	29.50	1.48	28.02	1.48
"	5-23-17	"	59284	San Fran.	Riverton, Utah	30.55	1.50	29.05	1.50
"	5-15-17	"	59268	"	Hyde Park	32.10	1.50	30.60	1.50
"	5- 7-17	"	59239	"	Galina, Utah	34.55	1.50	33.05	1.50
"	5-10-17	"	59252	"	Salt Lake City	30.00	1.50	28.50	1.50
"	6-20-17	P 217	147904	Salt Lake	San Fran.	30.00	1.50	28.50	1.50
"	6- 5-17	"	105273	"	"	30.00	1.50	28.50	1.50
"	5-31-17	"	105130	"	"	210.00	10.50	199.50	10.50
"	6-22-17	"	147943	"	"	30.00	1.50	28.50	1.50
"	5-31-17	"	105127	"	Vallejo	29.50	1.48	28.02	1.48
"	"	"	105126	"	"	29.50	1.48	28.02	1.48
"	7-28-17	P 238	148553	"	San Fran.	90.00	4.50	85.50	4.50
"	7-29-17	"	148566	"	"	30.00	1.50	28.50	1.50
"	7-18-17	"	148414	"	"	30.00	1.50	28.50	1.50
"	7-30-17	"	148570	"	"	210.00	10.50	199.50	10.50
"	7-27-17	"	148532	"	"	1,170.00	58.50	1,111.50	58.50
"	7-31-17	"	148578	"	"	60.00	3.00	57.00	3.00
"	7-30-17	"	148572	"	"	60.00	3.00	57.00	3.00
"	7-28-17	"	148556	"	"	30.00	1.50	28.50	1.50
"	"	"	148564	"	"	30.00	1.50	28.50	1.50
"	7-27-17	"	148550	"	"	30.00	1.50	28.50	1.50
"	7-12-17	"	147115	San Fran.	Salt Lake	30.00	1.50	28.50	1.50
"	7-19-17	"	147151	"	"	30.00	1.50	28.50	1.50
Dis'd Med. Surv.	8-29-17	P 257	147262	"	Mammoth, Utah	33.55	1.50	32.05	1.50
Applicants	8- 1-17	P 259	148584	Salt Lake	San Fran.	60.00	3.00	57.00	3.00
"	"	"	148582	"	"	120.00	6.00	114.00	6.00
"	8- 2-17	"	148590	"	"	30.00	1.50	28.50	1.50
"	8- 3-17	"	148601	"	"	90.00	4.50	85.50	4.50
"	8- 4-17	"	148616	"	"	90.00	4.50	85.50	4.50
"	8- 6-17	"	148633	"	"	90.00	4.50	85.50	4.50
"	8- 8-17	"	148695	"	"	30.00	1.50	28.50	1.50
					Total	$3,036.75	$151.34	$2,885.41	$151.34

U. S. GOVT. NAVY DEPARTMENT REQUESTS

Status of Passenger	*Date*	*Bill No.*	*Request No.*	*From*	*To*	*Commercial Fare*	*Disallowed by Govt.*	*Allowed in Settlement*	*Balance Claimed to be Due*
Applicant	8-20-17	P 259 N	198302	Salt Lake	San Fran.	$30.00	$1.50	$28.50	$1.50
"	8-23-17	"	198325	"	"	30.00	1.50	28.50	1.50
"	8-24-17	"	198332	"	"	60.00	3.00	57.00	3.00
"	8-27-17	"	198354	"	"	30.00	1.50	28.50	1.50
"	8-28-17	"	198360	"	"	90.00	4.50	85.50	4.50
"	8-27-17	"	198356	"	"	30.00	1.50	28.50	1.50
"	8- 9-17	"	148697	"	"	90.00	4.50	85.50	4.50
"	8-10-17	"	148702	"	"	90.00	4.50	85.50	4.50
"	8-11-17	"	148711	"	"	90.00	4.50	85.50	4.50
"	8-16-17	"	148729	"	"	30.00	1.50	28.50	1.50
"	8-17-17	"	148760	"	"	180.00	9.00	171.00	9.00
"	8-20-17	"	148797	"	"	60.00	3.00	57.00	3.00
"	8-21-17	"	198311	"	"	30.00	1.50	28.50	1.50
"	8-18-17	"	148790	"	"	30.00	1.50	28.50	1.50
"	8-17-17	"	148777	"	"	30.00	1.50	28.50	1.50
"	8-12-17	"	148716	"	"	30.00	1.50	28.50	1.50
"	8- 5-17	"	148625	"	"	30.00	1.50	28.50	1.50
"	8-18-17	"	148780	"	Vallejo	29.50	1.48	28.02	1.48
"	8-20-17	"	148794	"	"	29.50	1.48	28.02	1.48
"	9-21-17	P 278	198524	"	San Fran.	240.00	12.00	228.00	12.00
"	9-29-17	"	198557	"	"	150.00	7.50	142.50	7.50
"	9- 5-17	"	198403	"	"	120.00	6.00	114.00	6.00
"	9- 4-17	"	198389	"	"	180.00	9.00	171.00	9.00
"	9- 1-17	"	198382	"	"	30.00	1.50	28.50	1.50
"	9- 2-17	"	198384	"	"	30.00	1.50	28.50	1.50
"	9- 9-17	"	198445	"	"	150.00	7.50	142.50	7.50
"	9- 7-17	"	198427	"	"	420.00	21.00	399.00	21.00
					Total	$2,339.00	$116.96	$2,222.04	$116.96

U. S. GOVT. NAVY DEPARTMENT REQUESTS

Sheet No. 5

Status of Passenger	Date	Bill No.	Request No.	From	To	Commercial Fare	Disallowed by Govt.	Allowed in Settlement	Balance Claimed to be Due
Applicant	10-23-17	P 299	N 198675	Salt Lake	San Fran.	$30.00	$1.50	$28.50	$1.50
"	10-25-17	"	198692	"	"	60.00	3.00	57.00	3.00
"	10-26-17	"	198695	"	"	30.00	1.50	28.50	1.50
"	10-26-17	"	198697	"	"	30.00	1.50	28.50	1.50
"	10-29-17	"	198709	"	"	30.00	1.50	28.50	1.50
"	10-31-17	"	198714	"	"	30.00	1.50	28.50	1.50
"	10-22-17	"	198671	"	"	90.00	4.50	85.50	4.50
"	10- 5-17	"	198590	"	"	120.00	6.00	114.00	6.00
"	10-12-17	"	198626	"	"	90.00	4.50	85.50	4.50
"	10-16-17	"	198655	"	"	60.00	3.00	57.00	3.00
"	10-18-17	"	198659	"	"	90.00	4.50	85.50	4.50
"	10- 4-17	"	198583	"	"	120.00	6.00	114.00	6.00
"	10-31-17	"	198717	"	"	90.00	4.50	85.50	4.50
"	10- 6-17	"	198598	"	"	180.00	9.00	171.00	9.00
"	10-13-17	"	198628	"	"	60.00	3.00	57.00	3.00
"	10- 3-17	"	198573	"	"	120.00	6.00	114.00	6.00
"	10-15-17	"	198638	"	"	240.00	12.00	228.00	12.00
"	10-27-17	"	198699	"	"	60.00	3.00	57.00	3.00
"	10-29-17	"	198707	"	"	90.00	4.50	85.50	4.50
"	10-10-17	"	198610	"	"	300.00	15.00	285.00	15.00
"	10- 9-17	"	198606	"	"	120.00	6.00	114.00	6.00
"	"	"	198608	"	"	30.00	1.50	28.50	1.50
"	10-11-17	"	198621	"	"	180.00	9.00	171.00	9.00
"	10-12-17	"	198623	"	"	60.00	3.00	57.00	3.00
"	10-16-17	"	198653	"	"	60.00	3.00	57.00	3.00
"	10-17-17	"	198657	"	"	60.00	3.00	57.00	3.00
"	10-20-17	"	198661	"	"	60.00	3.00	57.00	3.00
"	10-22-17	"	198669	"	"	120.00	6.00	114.00	6.00
"	10-23-17	"	198673	"	"	30.00	1.50	28.50	1.50
"	10-24-17	"	198685	"	"	60.00	3.00	57.00	3.00
"	10-25-17	"	195687	"	"	150.00	7.50	142.50	7.50
"	10- 4-17	"	198581	"	"	180.00	9.00	171.00	9.00
"	10- 5-17	"	198585	"	"	90.00	4.50	85.50	4.50
"	10- 8-17	"	198604	"	"	90.00	4.50	85.50	4.50
"	10- 1-17	"	198565	"	"	30.00	1.50	28.50	1.50
					Total	$3,240.00	$162.00	$3,078.00	$162.00

U. S. GOVT. NAVY DEPARTMENT REQUESTS

Sheet No. 6

									Balance
Applicant	10-23-17	P 299	N 198675	Salt Lake	San Fran.	$30.00	$1.50	$28.50	$1.50
"	10-25-17	"	198692	"	"	60.00	3.00	57.00	3.00
"	10-26-17	"	198695	"	"	30.00	1.50	28.50	1.50
"	10-26-17	"	198697	"	"	30.00	1.50	28.50	1.50
"	10-29-17	"	198709	"	"	30.00	1.50	28.50	1.50
"	10-31-17	"	198714	"	"	30.00	1.50	28.50	1.50
"	10-22-17	"	198671	"	"	90.00	4.50	85.50	4.50
"	10- 5-17	"	198590	"	"	120.00	6.00	114.00	6.00
"	10-12-17	"	198626	"	"	90.00	4.50	85.50	4.50
"	10-16-17	"	198655	"	"	60.00	3.00	57.00	3.00
"	10-18-17	"	198659	"	"	90.00	4.50	85.50	4.50
"	10- 4-17	"	198583	"	"	120.00	6.00	114.00	6.00
"	10-31-17	"	198717	"	"	90.00	4.50	85.50	4.50
"	10- 6-17	"	198598	"	"	180.00	9.00	171.00	9.00
"	10-13-17	"	198628	"	"	60.00	3.00	57.00	3.00
"	10- 3-17	"	198573	"	"	120.00	6.00	114.00	6.00
"	10-15-17	"	198638	"	"	240.00	12.00	228.00	12.00
"	10-27-17	"	198699	"	"	60.00	3.00	57.00	3.00
"	10-29-17	"	198707	"	"	90.00	4.50	85.50	4.50
"	10-10-17	"	198610	"	"	300.00	15.00	285.00	15.00
"	10- 9-17	"	198606	"	"	120.00	6.00	114.00	6.00
"	"	"	198608	"	"	30.00	1.50	28.50	1.50
"	10-11-17	"	198621	"	"	180.00	9.00	171.00	9.00
"	10-12-17	"	198623	"	"	60.00	3.00	57.00	3.00
"	10-16-17	"	198653	"	"	60.00	3.00	57.00	3.00
"	10-17-17	"	198657	"	"	60.00	3.00	57.00	3.00
"	10-20-17	"	198661	"	"	60.00	3.00	57.00	3.00
"	10-22-17	"	198669	"	"	120.00	6.00	114.00	6.00
"	10-23-17	"	198673	"	"	30.00	1.50	28.50	1.50
"	10-24-17	"	198685	"	"	60.00	3.00	57.00	3.00
"	10-25-17	"	195687	"	"	150.00	7.50	142.50	7.50
"	10- 4-17	"	198581	"	"	180.00	9.00	171.00	9.00
"	10- 5-17	"	198585	"	"	90.00	4.50	85.50	4.50
"	10- 8-17	"	198604	"	"	90.00	4.50	85.50	4.50
"	10- 1-17	"	198565	"	"	30.00	1.50	28.50	1.50
					Total	$3,240.00	$162.00	$3,078.00	$162.00

U. S. GOVT. NAVY DEPARTMENT REQUESTS

Status of Passenger	*Date*	*Bill No.*	*Request No.*	*From*	*To*	*Commercial Fare*	*Disallowed by Govt.*	*Allowed in Settlement*	*Balance Claimed to be Due*
Applicant	10- 6-17	P 299	N 198600	Salt Lake	Vallejo	$29.50	$1.48	$28.02	$1.48
"	10-19-17	"	197536	Vallejo	Park City, Utah	32.00	2.00	30.00	2.00
"	10- 9-17	"	197471	"	Salt Lake	30.00	1.50	28.50	1.50
"	12-12-17	P 361	311035	Salt Lake	San Fran.	30.00	1.50	28.50	1.50
"	12-10-17	"	199214	"	"	450.00	22.50	427.50	22.50
"	12-11-17	"	199223	"	"	420.00	21.00	399.00	21.00
"	12-12-17	"	199255	"	"	450.00	22.50	427.50	22.50
"	12-14-17	"	199298	"	"	1,920.00	96.00	1,824.00	96.00
"	12-15-17	"	199026	"	"	2,640.00	132.00	2,508.00	132.00
"	12-16-17	"	199048	"	"	30.00	1.50	28.50	1.50
"	12-24-17	"	311096	"	"	30.00	1.50	28.50	1.50
"	12- 1-17	"	199048	"	"	90.00	4.50	85.50	4.50
"	12- 3-17	"	199056	"	"	270.00	13.50	256.50	13.50
"	12- 5-17	"	199069	"	"	210.00	10.50	199.50	10.50
"	12- 6-17	"	199095	"	"	270.00	13.50	256.50	13.50
"	12- 7-17	"	199107	"	"	240.00	12.00	228.00	12.00
"	12- 8-17	"	199124	"	"	1,050.00	52.50	997.50	52.50
"	12- 5-17	"	99038	"	"	660.00	33.00	627.00	33.00
"	12-14-17	"	199015	"	"	1,920.00	96.00	1,824.00	96.00
"	12-10-17	"	199218	"	"	1,140.00	57.00	1,083.00	57.00
"	12-11-17	"	199236	"	"	960.00	48.00	912.00	48.00
"	12-13-17	"	199293	"	"	1,290.00	64.50	1,225.50	64.50
"	12-12-17	"	199271	"	"	900.00	45.00	855.00	45.00
"	12-14-17	"	199296	"	Vallejo	29.50	1.48	28.02	1.48
"	12-15-17	"	99028	"	"	88.50	4.44	84.06	4.44
"	12-30-17	"	199038	"	"	29.50	1.48	28.02	1.48
"	12- 8-17	"	199122	"	"	88.50	4.44	84.06	4.44
"	12-10-17	"	199220	"	"	206.50	10.36	196.14	10.36
"	12-11-17	"	199838	"	"	29.50	1.48	28.02	1.48
"	12-13-17	"	199291	"	"	59.00	2.96	56.04	2.96
"	12-22-17	"	311078	"	"	29.50	1.48	28.02	1.48
"	12-24-17	"	311098	"	"	29.50	1.48	28.02	1.48
"	12- 3-17	"	147519	San Fran.	Salt Lake	30.00	1.50	28.50	1.50
"	12- 9-17	"	147572	"	"	30.00	1.50	28.50	1.50
"	12- 3-17	"	147517	"	"	30.00	1.50	28.50	1.50
					Total	$15,741.50	$787.58	$14,953.92	$787.58

47

50

Sheet No. 1

Balance

U. S. GOVT. MARINE CORPS REQUESTS

RECAPITULATION

U. S. GOVT. NAVY DEPARTMENT REQUESTS

Sheet No.	*Amount Claimed*
1	$525.05
2	457.38
3	151.34
4	116.96
5	162.00
6	787.58
Total . . .	$2,200.31

U. S. GOVT. MARINE CORPS REQUESTS

Status of Passenger	*Date*	*Bill No.*	*Request No.*	*From*	*To*	*Commercial Fare*	*Disallowed by Govt.*	*Allowed in Settlement*	*Balance Claimed to be Due*
Dis'd Soldier	5- 5-15	P 46	69410	San Fran.	Denver, Colo.	$37.50	$9.68	$27.82	$9.68
Ap'nt for Enlist.	2-12-17	P 104	71880	"	Salt Lake City	30.00	1.50	28.50	1.50
" " "	2-24-17	"	71882	"	"	30.00	1.50	28.50	1.50
" " "	3-21-17	P 119	71887	Salt Lake	San Fran.	30.00	1.50	28.50	1.50
" " "	4-28-17	P 144	M 15647	Marysville	"	3.75	.93	2.82	.93
" " "	4- 5-17	"	15051	"	"	3.75	.93	2.82	.93
" " "	4- 8-17	"	71896	"	"	3.75	.93	2.82	.93
" " "	4- 5-17	P 145	15064	San Fran.	Salt Lake C.	30.00	1.50	28.50	1.50
" " "	4-12-17	"	15094	"	"	60.00	3.00	57.00	3.00
" " "	4- 4-17	"	71888	"	"	30.00	1.50	28.50	1.50
" " "	4-29-17	"	8847	Salt Lake	Vallejo	177.00	8.88	168.12	8.88
" " "	4-26-17	"	8843	"	"	29.50	1.48	28.02	1.48
" " "	4-16-17	"	8805	"	"	88.50	4.44	84.06	4.44
" " "	4-14-17	"	8804	"	"	88.50	4.44	84.06	4.44
" " "	4-12-17	"	8802	"	"	88.50	4.44	84.06	4.44
" " "	4-25-17	"	8841	"	"	59.00	2.96	56.04	2.96
" " "	4-24-17	"	8836	"	"	59.00	2.96	56.04	2.96
" " "	4-21-17	"	8827	"	"	59.00	2.96	56.04	2.96
" " "	4-23-17	"	8834	"	"	59.00	2.96	56.04	2.96
" " "	4-22-17	"	8832	"	"	88.50	4.44	84.06	4.44
" " "	4-20-17	"	8825	"	"	59.00	2.96	56.04	2.96
" " "	4-19-17	"	8824	"	"	147.50	7.40	140.10	7.40
" " "	4-11-17	"	8801	"	"	88.50	4.44	84.06	4.44
" " "	4-17-17	"	8807	"	"	29.50	1.48	28.02	1.48
" " "	4-18-17	"	8809	"	"	59.00	2.96	56.04	2.96
" " "	5-31-17	P 180	22942	"	"	29.50	1.48	28.02	1.48
" " "	5- 9-17	"	8885	"	"	59.00	2.96	56.04	2.96
" " "	5- 3-17	"	8863	"	"	236.00	11.84	224.16	11.84
" " "	5- 8-17	"	8880	"	"	29.50	1.48	28.02	1.48
" " "	5- 2-17	"	8861	"	"	147.50	7.40	140.10	7.40
" " "	5- 1-17	"	8859	"	"	88.50	4.44	84.06	4.44
" " "	"	"	8856	"	"	354.00	17.76	336.24	17.76
" " "	5- 5-17	"	8867	"	"	29.50	1.48	28.02	1.48
" " "	5- 4-17	"	8865	"	"	118.00	5.92	112.08	5.92
" " "	5-21-17	"	22917	"	"	29.50	1.48	28.02	1.48
					Total	$2,559.75	$138.41	$2,421.34	$138.41

U. S. GOVT. MARINE CORPS REQUESTS

Status of Passenger	Date	Bill No.	Request No.	From	To	Commercial Fare	Disallowed by Govt.	Allowed in Settlement	Balance Claimed to be Due
Applicant	5-21-17	P 180	M 22918	Salt Lake	Vallejo	$29.50	$1.48	$28.02	$1.48
"	5-19-17	"	22914	"	"	29.50	1.48	28.02	1.48
"	5-17-17	"	22905	"	"	29.50	1.48	28.02	1.48
"	5-15-17	"	8897	"	"	29.50	1.48	28.02	1.48
"	5-14-17	"	8895	"	"	206.50	10.36	196.14	10.36
"	5-22-17	"	22923	"	"	29.50	1.48	28.02	1.48
"	5-23-17	"	22926	"	"	59.00	2.96	56.04	2.96
"	5-25-17	"	22929	"	"	88.50	4.44	84.06	4.44
"	5-21-17	"	22931	"	"	147.50	7.40	140.10	7.40
"	5- 7-17	"	8873	"	"	265.50	13.32	252.18	13.32
Alien Enemies	6- 8-17	P 214	2651	San Fran.	Salt Lake C.	9,630.00	481.50	9,148.50	481.50
Applicants	6-29-17	P 215	23058	Salt Lake	Vallejo	177.00	8.88	168.12	8.88
"	6- 4-17	"	22955	"	"	147.50	7.40	140.10	7.40
"	6- 2-17	"	22943	"	"	324.50	16.28	308.22	16.28
"	6- 5-17	"	22968	"	"	88.50	4.44	84.06	4.44
"	6- 6-17	"	22970	"	"	118.00	5.92	112.08	5.92
"	6- 8-17	"	22979	"	"	59.00	2.96	56.04	2.96
"	"	"	22977	"	"	29.50	1.48	28.02	1.48
"	6-11-17	"	22983	"	"	354.00	17.76	336.24	17.76
"	6-12-17	"	22989	"	"	29.50	1.48	28.02	1.48
"	6-13-17	"	23002	"	"	442.50	22.20	420.30	22.20
"	6-14-17	"	23005	"	"	147.50	7.40	140.10	7.40
"	6-15-17	"	23006	"	"	59.00	2.96	56.04	2.96
"	6-16-17	"	23007	"	"	354.00	17.76	336.24	17.76
"	6-18-17	"	23016	"	"	29.50	1.48	28.02	1.48
"	6-20-17	"	23020	"	"	236.00	11.84	224.16	11.84
"	6-21-17	"	23022	"	"	59.00	2.96	56.04	2.96
"	6-22-17	"	23032	"	"	118.00	5.92	112.08	5.92
"	6-23-17	"	23033	"	"	29.50	1.48	28.02	1.48
"	6-25-17	"	23040	"	"	118.00	5.92	112.08	5.92
"	6-26-17	"	23044	"	"	59.00	2.96	56.04	2.96
"	6-27-17	"	23045	"	"	118.00	5.92	112.08	5.92
"	6-28-17	"	23046	"	"	118.00	5.92	112.08	5.92
"	7-24-17	P 237	35523	"	"	59.00	2.96	56.04	2.96
"	7-25-17	"	35524	"	"	265.50	13.32	252.18	13.32
					Total	$14,084.50	$704.08	$13,379.82	$704.08

	7-25-17	"		35524	"	"		265.50	13.32	252.18	13.32
						Total		$14,084.50	$704.22	$13,379.52	$704.22

Sheet No. 3

U. S. GOVT. MARINE CORPS REQUESTS

Status of Passenger	*Date*	*Bill No.*		*Request No.*	*From*	*To*	*Commercial Fare*	*Disallowed by Govt.*	*Allowed in Settlement*	*Balance Claimed to be Due*
Applicant	7-26-17	P 237	M	35525	Salt Lake	Vallejo	$118.00	$5.92	$112.08	$5.92
"	7-27-17	"		35532	"	"	147.50	7.40	140.10	7.40
"	7-28-17	"		35537	"	"	177.00	8.88	168.12	8.88
"	7-30-17	"		35543	"	"	295.00	14.80	280.20	14.80
"	7-29-17	"		35538	"	"	118.00	5.92	112.08	5.92
"	7-13-17	"		22834	San Fran.	Salt Lake	30.00	1.50	28.50	1.50
"	7- 5-17	"		22733	Salt Lake	Vallejo	147.50	7.40	140.10	7.40
"	7- 5-17	"		23065	"	"	413.00	20.72	392.28	20.72
"	7- 5-17	"		23066	"	"	59.00	2.96	56.04	2.96
"	7- 3-17	"		23064	"	"	59.00	2.96	56.04	2.96
"	7- 2-17	"		23063	"	"	324.50	16.28	308.22	16.28
"	7- 6-17	"		23067	"	"	59.00	2.96	56.04	2.96
"	7- 9-17	"		23075	"	"	29.50	1.48	28.02	1.48
"	7-10-17	"		23079	"	"	88.50	4.44	84.06	4.44
"	7-11-17	"		23083	"	"	29.50	1.48	28.02	1.48
"	7- 7-17	"		23071	"	"	147.50	7.40	140.10	7.40
"	7-12-17	"		23085	"	"	88.50	4.44	84.06	4.44
"	7-13-17	"		23095	"	"	29.50	1.48	28.02	1.48
"	7-14-17	"		23098	"	"	88.50	4.44	84.06	4.44
"	7-16-17	"		23099	"	"	324.50	16.28	308.22	16.28
"	7-17-17	"		35508	"	"	147.50	7.40	140.10	7.40
"	7-19-17	"		35513	"	"	59.00	2.96	56.04	2.96
"	7-17-17	"		35509	"	"	88.50	4.44	84.06	4.44
"	7-21-17	"		35518	"	"	88.50	4.44	84.06	4.44
"	7-23-17	"		35522	"	"	177.00	8.88	168.12	8.88
"	7-31-17	P 255		35545	"	"	265.50	13.32	252.18	13.32
"	8- 1-17	"		35547	"	"	442.50	22.20	420.30	22.20
"	8- 2-17	"		35551	"	"	147.50	7.40	140.10	7.40
"	8- 3-17	"		35567	"	"	324.50	16.28	308.22	16.28
"	8- 4-17	"		35573	"	"	472.00	23.68	448.32	23.68
"	8- 6-17	"		35576	"	"	147.50	7.40	140.10	7.40
"	8- 7-17	"		35581	"	"	206.50	10.36	196.14	10.36
"	8- 8-17	"		35582	"	"	29.50	1.48	28.02	1.48
"	8-22-1.	"		35587	"	"	59.00	2.96	56.04	2.96
"	8-23-17	"		35590	"	"	29.50	1.48	28.02	1.48
						Total	$5,458.00	$273.82	$5,184.18	$273.82

U. S. GOVT. MARINE CORPS REQUESTS

Sheet No. 4

Status of Passenger	Date	Bill No.	Request No.	From	To	Commercial Fare	Disallowed by Govt.	Allowed in Settlement	Balance Claimed to be Due
Applicant	8-24-17	P 255	M 355591	Salt Lake	Vallejo	$177.00	$8.88	$168.12	$8.88
"	8-25-17	"	35594	"	"	29.50	1.48	28.02	1.48
"	8-27-17	"	35596	"	"	177.00	8.88	168.12	8.88
"	8-28-17	"	35600	"	"	177.00	8.88	168.12	8.88
"	9- 4-17	P 276	38207	"	"	29.50	1.48	28.02	1.48
"	"	"	38208	"	"	29.50	1.48	28.02	1.48
"	9- 6-17	"	38212	"	"	29.50	1.48	28.02	1.48
"	9- 8-17	"	38214	"	"	29.50	1.48	28.02	1.48
"	9-18-17	"	38229	"	"	29.50	1.48	28.02	1.48
"	9-20-17	"	38230	"	"	29.50	1.48	28.02	1.48
"	9-24-17	"	38239	"	"	29.50	1.48	28.02	1.48
"	9-27-17	"	38240	"	"	177.00	8.88	168.12	8.88
"	12-20-17	P 349	29246	"	"	29.50	1.48	28.02	1.48
"	12-19-17	"	29245	"	"	29.50	1.48	28.02	1.48
"	12-16-17	"	29241	"	"	59.00	2.96	56.04	2.96
"	12-15-17	"	29240	"	"	472.00	23.68	448.32	23.68
"	"	"	29239	"	"	236.00	11.84	224.16	11.84
"	12-14-17	"	29238	"	"	265.50	13.32	252.18	13.32
"	"	"	29236	"	"	265.50	13.32	252.18	13.32
"	12-13-17	"	29228	"	"	59.00	2.96	56.04	2.96
"	"	"	29235	"	"	147.50	7.40	140.10	7.40
"	12-10-17	"	29220	"	"	59.00	2.96	56.04	2.96
"	12- 8-17	"	29218	"	"	29.50	1.48	28.02	1.48
"	12- 7-17	"	29213	"	"	177.00	8.88	168.12	8.88
					Total	$2,773.00	$139.12	$2,633.88	$139.12

RECAPITULATION

U. S. GOVT. MARINE CORPS REQUESTS

Sheet No.	Amount Claimed
1	$138.41
2	704.98
3	273.82
4	139.12
Total	[illegible]

[fol. 56] II. General Traverse

No demurrer, plea, answer, counterclaim, set-off, claim of damages, demand, or defense in the premises, having been entered on the part of the defendant, a general traverse is entered as provided by Rule 34.

III. Submission of Case

On December 4, 1923, this case was submitted on merits, on stipulation of parties, without argument by John B. Clark, Esq., for plaintiff, and by Perry W. Howard, Esq., for defendant.

[fol. 57] IV. Findings of Fact, Conclusion of Law, and Opinion of the Court by Campbell, Ch. J.—Entered January 7, 1924

This case having been submitted to the court upon a stipulation of facts, signed on behalf of the plaintiff by its attorneys, Clark & Clark, and on behalf of the Government by Mr. Robert H. Lovett, its Assistant Attorney General, and the court, upon said stipulation made a part of the record and upon the record itself, makes the following

Findings of Fact

I

The plaintiff is a corporation duly organized and existing under the laws of the State of California, duly empowered to operate railways in the States of California, Nevada, and Utah, and was incorporated June 6, 1916, as alleged in the first paragraph of the petition.

II

In or about the year 1910, another corporation known as the Western Pacific Railway Company completed the construction of, and thereafter (until the time mentioned in the next following finding) operated a system of railways in the States of California, Nevada, and Utah.

III

Pursuant to a decree of the District Court of the United States for the Northern District of California, entered on May 27, 1916, in a certain cause there pending, entitled "Equity No. 169, The Equitable Trust Company of New York, as trustee, complainant, against the Western Pacific Railway Company and others," and pursuant to a master's sale as therein directed and afterward approved by the court, the claimant, by deed of Francis Krull, special master, and

others, dated July 1, 1916, acquired all of the railways, property, assets, and choses in action belonging to the said Western Pacific [fol. 58] Railway Company or to Frank G. Drum and Warren Olney, Jr., as receivers of the said Western Pacific Railway Company appointed in said cause and in a certain cause ancillary thereto pending in the District Court of the United States for the District of Utah. The said receivers operated the railway properties of the said Western Pacific Railway Company during the period from March 3, 1915, in the one cause, and from March 6, 1915, in the other cause, until July 14, 1916, when the said receivers turned over to the claimant the railways, property, and assets of said Western Pacific Railway Company, since which time the claimant has operated the said railways.

IV

Under the acts by which lands were granted in aid of the construction of railroads and subsequent legislation of Congress, the rates for the transportation of Government troops and property on land-grant railroads during the times included within dates of travel covered by the claim herein were fifty per centum of the rates for transportation of similar character for private account.

V

Some years ago and prior to the time when the services hereinafter mentioned were performed, the railroad companies of the United States generally, including the Western Pacific Railway Company, the predecessor of the plaintiff, had severally agreed with the Quartermaster General of the United States Army (subject to certain exceptions not necessary to be stated herein) to accept for the transportation of persons for whom the United States is lawfully entitled to reduced fares over land-grant railroads the lowest net fares and lowest net excess-baggage rate lawfully available, as derived through deductions on account of land-grant distance via a usually traveled route for military traffic, from a lawful fare filed with the Interstate Commerce Commission applicable from point of origin to destination at the time of the movement. These agreements, commonly known as "land-grant equalization agrements," were in force at the time of the transactions hereinafter referred to.

VI

On December 28, 1916, "Interterritorial military arrangement No. 1," effective January 1, 1917, was entered into by the United States Army, Navy, Marine Corps, and certain passenger associations specified therein, the plaintiff being a member of the Southwestern, Trans-Continental, and Western Passenger Associations, parties to the arangement No. 1, which, among other things, provided:

"III. Traffic covered by this arrangement: Net fares, allowances, and routes in connection therewith, authorized hereunder, are appli-

cable exclusively for the transportation of officers and enlisted men and others connected with the United States Army, United States Navy, and United States Marine Corps, for whom the United States Government is lawfully entitled thereto and when travelling on transportation requests of the issues of the United States Army, [fol. 59] United States Navy, and United States Marine Corps and at United States Government expense only.

"IV. Net fares and allowances: 1. (a) The fares applicable under this arrangement will be the lawful commercial fares on file with the Interstate Commerce Commission from starting point to destination at the time of movement, less land-grant deductions, properly established, less five per cent (5%), the five per cent (5%) allowance not to exceed the maxima allowances or exceptions as specified in Section VI, Government fares so established will apply to all military traffic as described in Section III, including special train and special car movements * * *."

Subsequently, on June 2, 1917, interterritorial military arrangement No. 1 was amended by supplement No. 1, which provided as follows:

"In view of the present emergency and the ruling of the Comptroller of the Treasury of April 3, 1917, mobilized and demobilized troops, also naval militia, en route from home station to places of rendezvous and from places of rendezvous to points of concentration, or other points; also classes enumerated in Union Pacific case decided by the U. S. Court of Claims February 19, 1917 (appeal No. 33056), and analogous classes, be included under the interterritorial military arrangements, when movements are made under U. S. Government transportation requests, at U. S. Government expense and under orders of the President of the United States, to be retroactive to the date of the call of the President of the United States; viz., June 18, 1916, and to apply to unsettled accounts only; settled accounts not to be disturbed; this voluntary act of the carriers to be without prejudice to their rights in the premises.

"Exception No. 1: On traffic originating in New England, Trunk Line, Central Passenger, Southwestern, Trans-Continental, or Western Passenger Association territories and destined to points in Southeastern Passenger Association territory, or vice versa, effective as of September 1, 1916.

"Exception No. 2: On traffic originating in New England, Trunk Line, or Central Passenger Association territories, or at the Ohio and Potomac River gateways, or Norfolk, Va., and passing through Southeastern territory, destined to points in Southwestern, Trans-Continental, or Western Passenger Association territories, or vice versa, effective as of June 18, 1916."

VII

During the period from September, 1914, to December, 1917, at the request of the proper Government officers and upon duly issued

transportation requests which showed the status of the person or persons transported, there were transported for the United States over the lines of the plaintiff or its predecessors in interest certain persons (as itemized in Exhibit No. 1 to amended petition) belonging to some of the following classes, to-wit: (1) Discharged soldiers; (2) discharged general military prisoners; (3) rejected applicants for enlistment; (4) retired soldiers; (5) Army nurse; (6) officers and enlisted men actually in active service; (7) deceased soldiers; (8) guards with prisoners; (9) alien enemies; and (10) other persons not included in Union Pacific case, No. 33056, 52 C. Cls. 226.

[fol. 60]

VIII

All dates of travel are correctly shown in Exhibit No. 1, heretofore referred to.

The net fares for civilian travel are correctly stated in said Exhibit No. 1.

Standard forms of a request and of the statement of account as prescribed by the Comptroller of the Treasury and duly approved were used by the plaintiff and its predecessors in submitting bills to the disbursing officers. The prescribed forms appear in 14 Comptroller's Decisions, p. 945. Some forms as modified appear as an appendix to these findings.

All bills involved herein were stated by the plaintiff or its predecessors in interest with land-grant deductions, and payments were made of the amounts actually claimed to be due in the column provided for that purpose in the forms that were used.

When the bills were presented by the plaintiff or its predecessors in interest to the disbursing officers there was typewritten on the several bills the following:

"As United States Government accounting officers claim they have no authority to allow or pay for the transportation of (here is typewritten the class of travel objected to) more than the fares for troops of the United States, such fares are shown herein but under protest, and the Western Pacific Railway Co. for itself and connecting carriers does not waive (?) of its rights to full publish- tariff fares and payment of any less amount will be accepted as part payment only for the services performed."

The transportation from the points of origin to points of destination was furnished in each instance, as stated in Exhibit No. 1.

IX

On June 3, 1920, after payments by the disbursing officer, the attorneys for tthe plaintiff presented to the proper accounting officers supplemental claims covering the balances in items for which this suit is brought and the same were disallowed.

X

Certain of the items, aggregating $5,272.61, have been withdrawn by the plaintiff as covering travels subsequent to June 18, 1916.

XI

The balance remaining in the claim is the sum of $11,055.76, which covers charges now claimed by the plaintiff at commercial rates and are in addition to the charges originally claimed by the plaintiff at land-grant rates and paid by disbursing officers on that basis for the same transportation service furnished during the period from September, 1914, to June 18, 1916, the effective retroactive date of Interterritorial Military Arrangement No. 1, except certain items which are retained in the claim under the provisions of Exception [fol. 61] No. 1 of Supplement No. 1 to the aforesaid military arrangement. The above sum of $11,055.76 consists of the following items:

Transportation of discharged soldiers	$9,741.53
Transportation of discharged general military prisoners	1,282.80
Rejected applicants for enlistment	.89
Retired soldier	13.80
Army nurse	16.74
Total	11,055.76

CONCLUSION OF LAW

Upon the foregoing findings of fact the court decides as a conclusion of law that the plaintiff is not entitled to recover, and its petition is therefore dismissed.

Judgment is rendered against the plaintiff in favor of the United States for the cost of printing the record in this case, the amount thereof to be entered by the clerk and collected by him according to law.

OPINION

CAMPBELL, Chief Justice, delivered the opinion of the court:

This action involves claims arising at different times—1914 to June, 1916—some while the railroad was under the control and management of the original company, some while that company's affairs were in the hands of receivers, and some after the property sold in mortgage foreclosure proceedings had been acquired and was being operated by the plaintiff, a new and independent corporation. The petition was filed February 2, 1921. Whether part of it is affected by section 3477, Revised Statutes, relating to assignments of claims we need not inquire (see St. Paul & Duluth Railroad Company case, 112 U. S. 733), because there is a question common to each of the asserted claims the determination of which if adverse to plaintiff will determine the entire claim.

Using the one name for all, it appears that the plaintiff transported certain Government employees upon the usual request for transportation. It rendered its bills during the period involved upon forms prescribed by the Comptroller of the Treasury and duly approved under the provisions of the Dockery Act, 28 Stat. 206. The bills were paid by the disbursing officer in the amount claimed by check drawn by him on the Treasurer of the United States in favor of plaintiff. In due course these checks were collected. The plaintiff now claims that its bills were not subject to land-grant deductions; that the several persons transported, while they were employees of the Government, were not troops of the United States or within the meaning of the land-grant statutes, and that it is entitled to recover the amounts it deducted in its bills as land-grant deductions. The plaintiff could have used a form prescribed for bills where no land grant was involved, but the bills upon that form would not have been paid by the disbursing officer. It voluntarily chose and used the form prescribed for cases of land-grant deduction and the bills actually rendered stated in each instance the "amount claimed." Following the statement of the bill and a part of the form itself was the required certificate of its correctness, duly executed, and as follows:

[fol. 62] "I certify that the above account is correct and just; that the services have been rendered as stated; that payment therefor has not been received; and that the rates charged are not in excess of the lowest net rates available for the Government, based on tariffs effective at the date of service."

The comptroller had ruled prior to the service in question that bills for transportation were subject to land-grant deductions when they involve the classes of employees mentioned, a ruling which obtained until the decision in the case of Union Pacific Railway Company, decided by this court February 19, 1917 (52 C. Cls. 226), affirmed by the Supreme Court, 249 U. S. 354. The petition in that suit was filed in April, 1915. The facts showed that the plaintiff therein had presented to an auditor for direct settlement its bills at full commercial rates without land-grant deductions and brought suit after the accounting officers including the comptroller had refused over the objection and protest of the carrier to pay the rates charged. In the instant case there was no auditor's settlement. As sustaining its contention that the creditor may always go to the debtor and collect as much of his claim as the debtor will pay, and unless an accord and satisfaction has been effected he may then sue for the balance, the plaintiff's brief cites a number of cases on the general question that the payment of part of a bill is not an accord and satisfaction. It is not difficult to find decisions in different courts on either side of the question as to what will constitute an accord and satisfaction, but these conflicting decisions need not be considered, because the decisions of the Supreme Court of the United States are controlling. In the Savage Case, 92 U. S. 382, 388, it is said: "Parties having claims against the United States which are

disputed by the officers authorized to adjust the same, may compromise the claim and may accept payment in a different medium from that promised or may accept a smaller sum than that claimed; and where it appears that the claimant voluntarily entered into a compromise and accepted payment in full in a different medium from that promised or accepted a smaller sum than that claimed and executed a discharge in full for the whole claim, or voluntarily surrendered to the proper officer the evidences of the claim for cancellation, he can not subsequently sue the United States and recover in the Court of Claims for any part of the claim voluntarily relinquished in the compromise." Sweeney v. United States, 17 Wall. 77; United States v. Justice, 14 Wall. 549.

In De Arnaud's case, 151 U. S. 483, a bill was presented for $3,600 The Secretary authorized the disbursing clerk to pay $2,000 in full of claim. The account was restated and $2,000 was paid DeArnaud, who gave a receipt in full of the account. It was held that in the absence of allegation and evidence that the receipt was given in ignorance of its purport, or in circumstances constituting duress, it must be regarded as an acquittance in bar of any further demand. See also Child's case, 12 Wall., 232, 243; Pacific Railroad case, 158 U. S. 118, 122. In Chicago, Milwaukee & St. Paul Railway Co. v. Clark, 178 U. S. 353, where the decisions are reviewed, it is said (p. 367) that the cases are many in which it has been held that where an aggregate amount is in dispute the payment of a specified sum conceded to be due (that is, by including certain items but excluding disputed items) on condition that the sum so paid shall be [fol. 63] received in full satisfaction will be sustained as an extinguishment of the whole. This case approves the rule stated in Fuller & Kemp, 138 N. Y. 231, and Nassoi v. Tomlinson, 148 N. Y. 326, 330, that where it is admitted that one of two specific sums is due, but there is a genuine dispute as to which is the proper amount, the demand is regarded as "unliquidated" within the meaning of that term as applied to the subject of accord and satisfaction, and it is said (p. 364) that the rule that where a liquidated sum is due the payment of a less sum in liquidation of the whole is not binding as such for want of consideration has been much questioned and qualified, and the result of the modern cases is that the rule only applies when the larger sum is "liquidated," and when there is no consideration whatever for the surrender of part of it. As already stated, the larger sum is not regarded as "liquidated" within the meaning of the rule when there is a real dispute as to some of the items and an agreement as to others, the latter only being paid. See Baird's case, 96 U. S. 430. In the instant case the items in question had been held by the Comptroller to be proper deductions, and the most the plaintiff can claim under the rule stated is that there was a real dispute about them. Notwithstanding this, the plaintiff itself cut out all disputed amounts, rendered its bills, and received payment of the entire "amount claimed."

This court has decided that where a plaintiff presents his bills to disbursing officers, certifies their correctness, and receives payment of the amounts claimed, he can not thereafter recover amounts which he

deducted from items in his bills. Baltimore & Ohio Railroad Co. case, 52 C. Cls., 468. Where recovery was sought of the difference between the amount claimed in the stated bills and the amount the carrier would have received if paid at full commercial rates without land-grant deductions, it appearing that the carrier's bills as rendered were paid, this court, following the Baltimore & Ohio Railroad Company case, held there could be no recovery. Oregon-Washington Company case, 54 C. Cls., 131, 137. This decision was affirmed by the Supreme Court on appeal, 255 U. S., 339, 347. The question presented in the instant case is likewise controlled by these cases unless a different conclusion should be reached because of the fact that the bills rendered on the approved forms to the disbursing officers and certified to be correct had also on their face a statement as follows: "As the United States Government accounting officers claim they have no authority to allow or pay for the transportation of (here is typewritten the class of travel bjected to) more than the fare for troops of the United States, such fares are shown herein, but under protest, and the Western Pacific Railway Company, for itself and connecting carriers, does not waive (?) of its rights to full published tariff fares, and payment at any less amount will be accepted as part payment only for the services performed." The effect to be given such a statement involves a consideration of the Government's accounting system. This system as it existed prior to the Dockery Act was the subject of an elaborate exposition in McKnight's case, 13 C. Cls. 292. The manner in which accounts against the Government are settled by accounting officers since the "Dockery Act"—the act of July 31, 1894, 28 Stat. 206—is stated in the two cases mentioned, Baltimore & Ohio Railroad Co. and Oregon-[fol. 64] Washington Co., and more fully in the opinion by Judge Downey in Southern Pacific Railroad Co., decided January 7, 1924.

This act of 1894 was the work of a joint congressional committee, which established a practically new sytem of accounting. It creates the office of Comptroller of the Treasury, and while giving to this officer the duties and powers that had pertained to designated officers, it grants to him additional powers and provides a system of accounting designed to be comprehensive and expeditious. It provides for auditors for the several executive departments who may receive and examine all accounts within the jurisdiction of the respective departments and "certify the balances arising thereon to the Division of Bookkeeping and Warrants." Their action is subject to review by the comptroller. In case of a decision by any of these making an original construction, or modifying an existing one of statutes, the same must be reported to him, the payment of any items in any account affected by such construction to be suspended until action thereon by the comptroller. This officer and, in a more limited sense, the auditors have quasi-judicial functions. Disbursing officers are not made a part of this accounting system. They are authorized, as also is the head of any executive department or other establishment, to apply to the comptroller for a "decision upon any question involving a payment to be made by them." If his decision be followed, it protects them against liability on account of payments

made in accordance therewith. See 5 Comp. Dec. 727; 1 Comp. Dec. 502. While the disbursing officers in the instant case were dealing with one character of disbursements it is to be borne in mind that the principle involved here applies with equal force to their transactions in the many other kinds of bills they have to deal with.

It may be said generally that all of the Government expenditures are made through disbursing agents and the comptroller has prescribed a variety of forms. See 14 Comp. Dec. 945. The disbursing officers having public money intrusted to them for disbursement must deposit the same as required by statute and draw for the same only as it may be required for payments to be made in pursuance of law, and only in favor of the persons to whom payment is made. They must render their accounts regularly "with the vouchers necessary to the correct and prompt settlement thereof." Rev. Stat. § 3620, 3622; act, February 27, 1877, 19 Stat. 249; act, July 31, 1894; Dockery Act, § 12. They are connected with various executive departments. In the instant case the disbursing officer was a member of the Quartermaster's Corps and may appropriately be called a disbursing quartermaster. There are a large number of these disbursing officers and the Quartermaster's manual shows a list of 100 or more places where bills may be paid by them. The Dockery Act provides (section 5) that the Comptroller of the Treasury shall, under the direction of the Secretary of the Treasury, prescribe the forms of keeping and "rendering" all public accounts. These forms were prescribed and approved, and their use enjoined by a circular (section 38), which, with copies of the approved forms, is set out in 14 Comp. Dec. 945 et seq. The Quartermaster's Manual also enjoins their use. See Manual Quartermaster Corps, Sec. 1964; Army Regulations, Sec. 650. Some changes have been made in these forms in unessential features. Copies of the forms approved in 1915 appear in the findings of fact. It was the duty of the transpor-
[fol. 65] tation companies to render their accounts on these prescribed forms and the duty of the disbursing officer was limited to paying the bill as rendered. No alterations could be made in it and when paid it constituted the officers' voucher to be submitted to the auditor examining his accounts. The importance of requiring parties to follow the prescribed forms and requiring also that the disbursing agents pay bills according to these forms and no other is emphasized when it is noted that the Dockery Act (section 15) makes it the duty of the Secretary of the Treasury to lay before Congress each year an accurate combined statement of the receipts and expenditures of public moneys during the preceding fiscal year. Directed by statute to be, and actually prescribed as directed, the required forms must be given a status similar to regulations which the head of a department is authorized to make.

There can be no doubt that the disbursing quartermasters knew that they could only pay vouchers rendered on the prescribed forms, and that the transportation companies were themselves well informed of this fact. Such is the practice, and in some of the cases heard in this court belonging to the class of cases typified by the instant case it has been frankly admitted by counsel for the companies

that the disbursing officers could not pay vouchers in any other than the prescribed form and could not pay any other sum than that claimed to be due upon the face of the voucher. This is but a recognition of the fact that the duties of these officers are purely ministerial. No authority to decide controverted questions is granted to them. They are special agents with very limited powers. When plaintiff rendered its bill and was paid, it was charged with full notice of the limitations upon the agent's authority to act for the Government. Presentation to him furnished a convenient way for it to receive payment and obviated the otherwise necessary process of sending the bills direct to the auditors in Washington. But voluntarily choosing this more convenient method, the plaintiff could not enlarge the legal authority of the special agent. If the bills had been rendered as in the form and amount it is now claimed they should have been paid, the disbursing officer would not have paid them or part of them. His duty was to pay the bill as rendered or to refuse payment, in which case the account could have gone to an auditor for direct settlement. The latter could have allowed part and disallowed part, and his action would be subject to revision by the comptroller. It is to be noted, however, that the Dockery Act provides in terms that "any person accepting payment under a settlement by an auditor shall be thereby precluded from obtaining a revision of such settlement as to any items upon which payment is accepted." The practice therefore is that when the auditor's allowance is objected to and a revision by the comptroller is desired, no payment can be received by the creditor until the comptroller's decision is had. The receipt of payment in such case precludes further action by the comptroller. Such being the policy of the statute where settlement is sought from an auditor who may allow part and disallow part, it would be an unusual thing to find authority in a mere disbursing officer to bind the Government by receiving notice that the payment he makes, notwithstanding it is the entire "amount claimed," is not in fact what it purports to be. The officer's duty being plain and his authority limited, it is not to be presumed [fol. 66] that the parties intended he should exceed his authority. No right is to be predicated on an official's breach of duty or his violation of law if the other party knowingly participates therein. See Russell case, 13 Wall. 623, 630. If the required certificate of the correctness of the bills as rendered was true, the other statement thereon was without meaning. If unwilling to accept payment of its bills rendered in full discharge of the Government's liability, the course was open to present them to the auditor or to bring suit in this court. The acceptance of payment was thoroughly inconsistent with the alleged protest. See Willard Sutherland & Co., 262 U. S. 489-494. The statute of limitations applicable to the Court of Claims is six years, and if the finality of settlements by the agencies designated can be kept open by a proceeding such as we are now asked to uphold, the Government's carefully constructed accounting system can be greatly impaired, if not rendered practically useless, so far as finality of settlement is concerned. It is to be observed

that the balances which are certified by the auditors to the Division of Bookkeeping and Warrants upon the settlement of public accounts are "final and conclusive upon the executive branch of the Government." See section 8 of Dockery Act. The person whose accounts are settled by the auditor and others may have the settlement revised by the comptroller, whose action is "final and conclusive upon the executive branch of the Government," except where the Secretary of the Treasury directs a reexamination of an account. If it be conceded that a settlement thus made is not always conclusive on the person whose account is being settled, and that he in a proper case by appropriate steps may seek relief in the courts, it is yet significant that the system offered by the Government is one of finality and conclusiveness so far as itself is concerned, at least, unless brought into court by the other party to the settlement. The disbursing officer's vouchers do not reach the auditor until his accounts come on for settlement. In the meantime the disbursing officer has drawn on Government funds with which to make payment, and has retained the voucher in his possession. The creditor has been paid, but the supposed notice of part payment is known to the disbursing officer alone, who is not required to make any report of it to any other official. The alleged notice remains unnoticed until, as in the instant case, six or more years elapse from the time of some of the payments. The mere statement of the situation shows it to be objectionable when we have in view the purposes of the accounting system and the limited authority of disbursing agents. If the statement on the bills ever had any virtue, it was lost or waived when plaintiff accepted the disbursing agent's check.

While the foregoing would dispose of the plaintiff's case, a statute is called to our attention that should receive consideration. This is section 424 of the transportation act of 1920, amending section 16 of the interstate commerce act. See 41 Stat. 491. Manifestly a large part of plaintiff's asserted claim is barred by the statute of limitations of six years, suit not having been brought until February 2, 1921. The Government contends in cases similar to this that the limitation statute in the transportation act of 1920 is applicable. It provides that: "(3) All actions at law by carriers subject to this act for recovery of their charges, or any part thereof, shall be begun within three years from the time the cause of action accrues, [fol. 67] and not after." The language is inclusive of the kind of actions brought by plaintiff. It is seeking to recover its publshed tariff rates as applicable to certain Government employees less the amounts which it claims to have received as part payment only of its bills. Prescribing a statutory limitation of actions different from the general statute applicable to suits in the Court of Claims is not without precedent. To illustrate: Suits to recover taxes erroneously or illegally collected may be brought, but the limitation of actions is less than six years. (Rev. Stat. sec. 3227.) The remedial purposes of the prescribed limitations of actions by transportation companies can very well extend to suits against the Government if suits like the instant one can be maintained at all. The interstate com-

merce act, 24 Stat. 379, 387, limits the application of the act as regards handling property of the United States, but the limitation of actions provided by the late statute does not, in terms at least, except suits against the Government by railroad companies. See United States v. Baltimore & Ohio R. R. Co., 80 I. C. C. 143.

We think the petition should be dismissed. And it is so ordered.

Graham, Judge; Hay, Judge; Downey, Judge, and Booth, Judge, concur.

(Here follow Government Transportation Stock forms Nos. 9 and 12, marked side folio pages 68 and 69.)

[fol. 70] V. JUDGMENT OF THE COURT

At a Court of Claims held in the City of Washington on the Seventh day of January, A. D., 1924, judgment was ordered to be entered as follows:

The Court, upon due consideration of the premises, find in favor of the defendant, and do order, adjudge and decree, that the plaintiff, as aforesaid, is not entitled to recover and shall not have and recover any sum in this action of and from the United States; and that the petition herein be dismissed: And it is further ordered and adjudged that the United States shall have and recover of and from the plaintiff, as aforesaid, the sum of Thirteen dollars and ninety-four cents ($13.94), the cost of printing the record in this court, to be collected by the Clerk, as provided by law.

By the Court.

VI. PLAINTIFF'S APPLICATION FOR APPEAL—Filed January 28, 1924

From the judgment rendered in the above-entitled cause on the 7th day of January, 1924, the petitioner, by its attorneys, on the 28th day of January 1924, makes application for and gives notice of an appeal to the Supreme Court of the United States.

Clark & Clark, by John B. Clark, Attorneys for Petitoner.
Geo. Francis Williams, of Counsel.

VII. ORDER OF COURT ALLOWING PLAINTIFF'S APPLICATION FOR APPEAL—Entered February 4, 1924

It is ordered by the Court that the plaintiff's application for appeal be and the same is allowed.

By the Court.

GOVERNMENT TRANSPORTATION
Stock Form No. 9
Form approved by the Comptroller of the Treasury June 19, 1915.

(The carrier to insert below name of Department or independent establishment, and dependent bureau or service, if required, as specified on transportation request.)

TRANSPORTATION CO.'S BILL NO. .....

VOUCHER NO. .....
(Payee must not use this line.)

U. S. .....
(Department.)

.....
(Bureau or Service.)

PUBLIC VOUCHER FOR TRANSPORTATION OF PASSENGERS

(NO LAND GRANT INVOLVED)

APPROPRIATION: ..... SYMBOL .....

THE UNITED STATES,

To ....., DR.

ADDRESS: .....

Class Symbol	TRANSPORTATION REQUEST		FROM— TO—	Class	No. of Passengers	No. of Seats	No. of Standard Berths		No. of Tourist Berths		RATE		AMOUNT		Payee must not use this column
	Date 19	Number					Lower	Upper	Lower	Upper					NOTATIONS

Appendix to Court's findings.

TOTAL ..... $

I certify that the above account is correct and just; that the services have been rendered as stated; that payment therefor has not been received, and that the rates charged are not in excess of the lowest net rates available for the Government, based on tariffs effective at the date of service.

EXAMINED BY

DO NOT SIGN IN DUPLICATE.

(Bill must be completely filled in by the Transportation Company before certification, and there must not be any erasure or other alteration whatever.)

_____
(Name of Transportation Company.)

Per _____
(Name and capacity.)

I certify that the above services were rendered as stated, and that they were necessary for the public service.

Account submitted for ..... $.....

Differences as follows: .....

.....

.....

Approved for ..... $.....

*_____

Title .....

*_____

Title .....

Paid by ....., Check No. ....., dated ....., 19 , for $.....
on the Treasurer of the United States, in favor of payee named above.

*OBSERVE INSTRUCTIONS ON REVERSE HEREOF.

U. S. ..... DEPARTMENT,

OFFICE OF .....

.....

.....

The inclosed check, No. ....., is in settlement of your voucher dated ....., 19

.....

.....

(The Transportation Company must fill in name, address, date of voucher, and such information as will enable it to identify the account in its office, and check will be forwarded.)

2—6110

65.

ORIGINAL

PUBLIC VOUCHER No. .....

U. S. ..... DEPARTMENT

.....
(Bureau or Service.)

APPROPRIATION

..... $.....

..... $.....

..... $.....

..... $.....

..... $.....

..... $.....

..... $.....

AMOUNT OF VOUCHER, $.....

IN FAVOR OF

.....
(Name of payee.)

FOR TRANSPORTATION OF PASSENGERS

(NO LAND GRANT)

ACCOUNTS OF

.....
(Name of disbursing officer.)

.....
(Title.)

.....
(Place where located.)

....., 19
(Period for which account is rendered.)

2—8110

OFFICE OF .....

....., 19

Examined and approved for $.....

and respectfully referred to the Auditor for the .....

..... Department... for examination

and settlement, the amount found due to be charged to

the appropriation... indicated.

.....

.....

.....

.....
(Name of approving officer.)

.....
(Official designation.)

OFFICE OF THE AUDITOR FOR THE

..... DEPARTMENT

Settled by Auditor's Certificate No. .....

dated ....., 19 , for $.....

in favor of

.....

.....

Examined by .....

.....

INSTRUCTIONS

1. Payment for transportation of passengers will be made to the carrier honoring transportation requests, unless otherwise provided, and upon this voucher form, accompanied by the corresponding receipted transportation requests.

2. Transportation companies when billing on this form are requested to indicate on accompanying transportation requests the cost of transportation and refer to the tariff used; also date of issue of ticket.

3. Sleeping and parlor car and special accommodations will be billed or vouchered on this form. The character of accommodation furnished must be shown for each item.

4. When transportation companies transmit with this voucher transportation requests on which the journey has not been routed, they are requested to note on the face, at the bottom of the requests, the routing represented by the ticket used.

5. Accounts will be rendered separately for each bureau, office, or service of the respective Government departments, furnishing copies as required by each, as follows:

The Department of Agriculture requires the original voucher only.

The Reclamation Service of the Department of the Interior and the Navy Department each require two memorandum copies of the voucher to accompany it.

All the other bureaus or offices of the Government require one memorandum copy with the voucher.

6. The voucher forms will be printed and distributed by the Government Printing Office, Washington, D. C.

Transportation companies should make requisition on the Public Printer, Government Printing Office, Washington, D. C., for as many copies as may be required.

7. When payment is to be made by a disbursing officer, the signature to the certificate on the face of the voucher should be made by the certifying officer in the upper space provided therefor, and the signature of the approving officer in the lower space; or if the authority to certify and approve be combined in one officer, the lower space may be used for one signature to cover both certification and approval.

When payment is to be made by direct settlement of an Auditor of the Treasury Department, the signature of the certifying officer should be made in the upper space, and the approval and reference to the Auditor should appear in the space provided therefor on the second fold hereof.

GOVERNMENT TRANSPORTATION
Stock Form No. 18
Form approved by the Comptroller of the Treasury June 19, 1915.

(The carrier to insert below name of Department or independent establishment, and dependent bureau or service, if required, as specified on transportation request.)

TRANSPORTATION CO.'S BILL NO. .....

VOUCHER NO. .....
(Payee must not use this line.)

U. S. .....
(Department.)

.....
(Bureau or Service.)

PUBLIC VOUCHER FOR TRANSPORTATION OF PASSENGERS

(LAND GRANT)

APPROPRIATION: ..... SYMBOL .....

THE UNITED STATES,

To ....., DR.

ADDRESS: .....

Class Symbol	TRANSPORTATION REQUEST Date 191	TRANSPORTATION REQUEST Number	FROM— TO—	MILEAGE Total	MILEAGE Land Grant	Class	No. of passengers	Rate	Gross amount	Amount to be deducted account of land grant	Amount claimed	Payee must not use this column NOTATIONS

ORIGINAL

PUBLIC VOUCHER No. .....

U. S. ..... DEPARTMENT

.....
(Bureau or Service.)

APPROPRIATION

..... $.....

..... $.....

..... $.....

..... $.....

..... $.....

..... $.....

..... $.....

AMOUNT OF VOUCHER, $.....

IN FAVOR OF

.....
(Name of payee.)

FOR TRANSPORTATION OF PASSENGERS
(LAND GRANT)

ACCOUNTS OF

.....
(Name of disbursing officer.)

.....
(Title.)

.....
(Place where located.)

....., 191
(Period for which account is rendered.)

2—6113

OFFICE OF .....

....., 191

Examined and approved for $.....

and respectfully referred to the Auditor for the .....

..... Department... for examination

and settlement, the amount found due to be charged to

the appropriation... indicated.

.....

.....

.....

.....
(Name of approving officer.)

.....
(Official designation.)

OFFICE OF THE AUDITOR FOR THE

..... DEPARTMENT

Settled by Auditor's Certificate No. .....

dated ....., 191 , for $.....

in favor of

.....

.....

Examined by .....

INSTRUCTIONS

1. Payment for transportation of passengers will be made to the carrier honoring transportation requests, unless otherwise provided, and upon this voucher form, accompanied by the corresponding receipted transportation requests.

2. Transportation companies when billing on this form are requested to indicate on accompanying transportation requests the cost of transportation and refer to the tariff used; also date of issue of ticket.

3. When transportation companies transmit with this voucher transportation requests on which the journey has not been routed, they are requested to note on the face, at the bottom of the requests, the routing represented by the ticket used.

4. Accounts will be rendered separately for each bureau, office, or service of the respective Government departments, furnishing copies as required by each, as follows:

The Department of Agriculture requires the original voucher only.

The Reclamation Service of the Department of the Interior and the Navy Department each require two memorandum copies of the voucher to accompany it.

All the other bureaus or offices of the Government require one memorandum copy with the voucher.

5. The voucher forms will be printed and distributed by the Government Printing Office, Washington, D. C.

Transportation companies should make requisition on the Public Printer, Government Printing Office, Washington, D. C., for as many copies as may be required.

6. When payment is to be made by a disbursing officer, the signature to the certificate on the face of the voucher should be made by the certifying officer in the upper space provided therefor, and the signature of the approving officer in the lower space; or if the authority to certify and approve be combined in one officer, the lower space may be used for one signature to cover both certification and approval.

When payment is to be made by direct settlement of an Auditor of the Treasury Department, the signature of the certifying officer should be made in the upper space, and the approval and reference to the Auditor should appear in the space provided therefor on the second fold hereof.

[fol. 71] COURT OF CLAIMS OF THE UNITED STATES

[Title omitted]

CLERK'S CERTIFICATE

I, F. C. Kleinschmidt, Assistant Clerk Court of Claims, certify that the foregoing are true transcripts of the pleadings in the above-entitled cause; of the submission of case; of the findings of fact, conclusion of law and opinion of the court by Campbell, Ch. J.; of the judgment of the court; of the plaintiff's application for an appeal to the Supreme Court of the United States; of the order of the court allowing said application.

In testimony whereof I have hereunto set my hand and affixed the seal of said Court at Washington City this Eighth day of February, A. D., 1924.

F. C. Kleinschmidt, Assistant Clerk Court of Claims. (Seal of Court of Claims.)

Endorsed on cover: File No. 30,123. Court of Claims. Term No. 813. The Western Pacific Railroad Company, appellant, vs. The United States. Filed February 13th, 1924. File No. 30,123.

In the

Supreme Court of the United States

October Term, 1924

No. 287

THE WESTERN PACIFIC RAILROAD COMPANY,
Appellant,

vs.

THE UNITED STATES.

BRIEF FOR APPELLANT

Charles Francis Wheeler,
Robert D. Clark,
Attorneys and Counsel for Appellant.

CLARK AND CLARK,
Of Counsel for Appellant.

(30,123)

LIST OF CASES

PAGE

Accounting System of the United States from 1789 to 1910, being *Treasury Department Document 2603* ---- 25

Attorney General vs. Supreme Council, A. L. H., 196 Mass. 151; 81 N. E. 966 ---- 5

Act of January 31, 1823 ---- 15

Act of August 6, 1846 ---- 16

Act of March 3, 1853 ---- 17

Act of July 17, 1862 ---- 18

Act of May 9, 1866 ---- 19

Act of June 14, 1866 ---- 20

Act of July 31, 1894 ---- 22, 24

Act of June 10, 1921 ---- 25

Baird v. United States, 96 U.S., 430; 24 L.Ed. 703 10, 12

Baltimore and Ohio Railroad Company v. United States, 52 Ct. Cl. 473 ---- 13

Budget and Accounting Act of 1921 ---- 25

Chicago, Milwaukee and St. Paul Railway Co. v. Clark, 178 U. S. 353; 44 L. Ed. 1099 ---- 12

Christmas v. Russell, 5 Wall. 290; 18 L. Ed. 475 ---- 33

Cooke v. U. S., 91 U. S., 389; 23 L. Ed. 237 ---- 4

4 Comp. Dec. 334 ---- 14, 21

10 Comp. Dec. 159, 164 ---- 29

14 Comp. Dec. 945 ---- 22

27 Comp. Dec. 1,091 ---- 22

22 C. J. 130 et seq. ---- 27

39 Cyc. 72 ---- 19

PAGE

Day v. McLea, L. R. 22 Q. B. Div. 610 9
De Arnaud v. United States, 151 U. S. 483; 38 L. Ed. 244 11
Disbursing Office: Its Operation and Records, by Soleau 25

Eames Vacuum Brake Co. v. Prosser, 157 N. Y. 289; 51 N. E. 986 9
Erwin v. United States, 97 U. S. 392; 24 L. Ed. 1065 ..... 29, 30

Falkner v. Dorman 7 Wis. 393 33
Farrar v. United States, 5 Pet. 373; 8 L. Ed. 159 16
3 *Fed. Stat. Ann. 2nd. Ed.* 254 17
8 *Fed. Stat. Ann. 2nd. Ed.* 886 20
8 *Fed. Stat. Ann. 2nd. Ed.* 888 18
8 *Fed. Stat. Ann. 2nd. Ed.* 889 16
8 *Fed. Stat. Ann. 2nd. Ed.* 903 15
Fire Insurance Association v. Wickham, 141 U. S. 564; 35 L. Ed. 860 10
Fuller v. Kemp, 138 N. Y. 231; 33 N. E. 1034; 20 L. R. A. 785 ..... 9, 10, 13

Government Accountant, Vol. 2, No. 2 25

Hawkins v. Burney, 5 Pet. 457; 8 L. Ed. 190 33

Instructions to Disbursing Officers, by John Sherman, Secretary of Treasury 20
Interstate Commerce Act 33

Jackson v. Lampshire, 3 Pet. 280; 7 L. Ed. 679 33
Judicial Code, Sec. 145 19
Judicial Code, Sec. 147 19

PAGE

Kendall v. Stokes, 3 How. 87; 11 L. Ed. 506 26
Komp v. Raymond, 175 N. Y 102; 67 N. E. 113 .. 6, 7
Koshkonong v. Burton, 104 U. S. 668; 26 L. Ed. 886 .. 32

Letter to President by Comptroller of the Treasury .. 18
Locomobile Co. v. Nichols, 153 N. Y. Sup. 227 8

McKay v. Myers, 168 Mass. 312; 47 N. E. 98 9
McKnight v. United States, 13 Ct. Cl. 292 21
McKnight v. United States, 98 U. S. 179; 25 L. Ed. 115 ..... 4, 27

Mitterwallner v. Supreme Lodge, Knights and Ladies of the Golden Star, 109 App. Div. 70; 95 N. Y., Sup. 1090 6

Nassoiy v. Tomilson, 148 N. Y. 326; 42 N. E. 715; 51 Am. St. Rep. 695 ..... 9, 10, 13

Oregon, Washington Railroad and Navigation Company v. United States, 54 Ct. Cl. 145 13
Osborn v. Jaines, 17 Wis. 576 33

Pacific Railroad v. United States, 158 U. S. 118; 39 L. Ed. 918 12
Parker v. Kane, 4 Wis. 1 33
President's letter to Comptroller of the Treasury 18
Price v. Forrest, 173 U. S. 410; 43 L. Ed. 749 .... 29, 30

Revised Statutes, Sec. 176 17
Revised Statutes, Sec. 1059 19
Revised Statutes, Sec. 1062 19
Revised Statutes, Sec. 3477 ..... 3, 28, 29, 30, 31
Revised Statutes, Sec. 3620 20
Revised Statutes, Sec. 3622 18
Revised Statutes, Sec. 3639 16

PAGE

Revised Statutes, Sec. 3648 ---------- 15
22 *R. C. L.* 472, et. seq. ---------- 27

St. Paul and Duluth Railroad Company v. United States, 112 U. S. 733; 28 L. Ed. 861 ---------- 28
Savage v. United States, 92 U. S. 382; 23 L. Ed. 660 -- 10
Schaff, Receiver of M. K. & T. Ry. Co. v. United States, decided by Court of Claims, March 3, 1924 - 31
Seaboard Air Line Railway Co. v. United States, 256 U. S. 655; 65 L. Ed. 1149 ---------- 30
Smith v. United States, 5 Pet. 292; 8 L. Ed. 130 ----- 16
Sohn v. Waterson, 17 Wall. 596; 21 L. Ed. 737 ------ 32
Soleau, William L., The Disbursing Office: Its Operation and Records ---------- 25
Sturges v. Crowinshield, 4 Wheat, 122 ---------- 33
Sweeney v. United States, 17 Wall. 75; 21 L. Ed. 575 11

Terry v. Anderson, 95 U. S. 633; 24 L. Ed. 366 ------ 33
Transportation Act of 1920 ---------- 3, 31, 33
Treasury Circular No. 49 ---------- 22
Treasury Circular No. 212 ---------- 22

United States v. Bostwick, 94 U. S. 53; 24 L. Ed. 65 4, 10
United States v. Child, 12 Wall. 232; 20 L. Ed. 360 -- 11
United States v. Justice, 14 Wall. 535; 20 L. Ed. 753 - 11
United States v. Tingey, 5 Pet. 115; 8 L. Ed. 66 ---- 15
United States v. Union Pacific Railway Co., 52 Ct. Cl. 226; 249 U. S. 354; 63 L. Ed. 643 ---------- 2, 34

Williams v. United States, 1 How. 290; 11 L. Ed. 135 15

SUBJECT INDEX

	PAGE
STATEMENT OF THE CASE	1
SPECIFICATION OF ERRORS	3
ARGUMENT:	
I. No accord and satisfaction of claimant's demand	4
II. Claimant is not to be penalized for a proper exercise of discretion by a disbursing officer	14
III. No assignment herein within section 3477 Revised Statutes	28
IV. Three year statute of limitation prescribed by Transportation Act not applicable	31
CONCLUSION	34

IN THE

Supreme Court of the United States

THE WESTERN PACIFIC RAILROAD COMPANY, *Appellant.*
vs.
THE UNITED STATES.

October Term, 1924
No. 287

BRIEF FOR APPELLANT

STATEMENT OF THE CASE

This is an appeal from the Court of claims. The decision below was delivered January 7, 1924, and is as yet reported only in slip form.

During the period from September, 1914 to June 18, 1916, claimant's predecessor in title furnished transportation to the United States for five classes of passengers, to-wit:— (1) discharged soldiers, (2) discharged general military prisoners, (3) applicant for enlistment in the Army (rejected), (4) retired soldiers, (5) Army nurse. (R. 57, Finding of Fact No. XI.) Other items of transportation were originally included in the suit, but were subsequently withdrawn. (R. 57, Finding of Fact No. X.)

The Comptroller of the Treasury at the time these services were rendered held that these classes of passengers came within the term "troops of the United States", and that the United States was entitled to the same land-grant deductions for these passengers as it received for the transportation of "troops of the United States". This ruling of the Comptroller of the Treasury

was declared erroneous in *United States vs. Union Pacific Railway Co.*, 52 Ct. Cl. 226 (decided by Court of Claims, February 19, 1917); 249 U. S., 354; 63 L. ed., 643 (affirmed by United States Supreme Court March 31, 1919). (R. 58).

Bills for the services in question were submitted to the Government upon the standard forms for statement of account, prescribed by the Comptroller of the Treasury for submitting bills to disbursing officers. These bills were submitted to disbursing officers of the United States. All bills were stated with land-grant deductions. (R. 58). But there was typewritten on each of the bills the following statement or protest:

> "As United States Government accounting officers claim they have no authority to allow or pay for the transportation of (here is typewritten the class of travel objected to) more than the fares for troops of the United States, such fares are shown hereon but under protest, and the Western Pacific Railway Co. for itself and connecting carriers does not waive (?) of its rights to full published tariff fares and payment of any less amount will be accepted as part payment only for the services performed."

The disbursing officers to whom these bills were presented made payment of the amount shown by the bills to be due by the United States on the basis of land-grant deductions. (R. 56, Finding of Fact VIII.)

This suit was brought to collect the balance due for the transportation in question.

An incidental matter, mentioned but not passed upon by the Court below, is the fact that claimant acquired on July 14, 1916 at receiver's sale all the property and assets of another corporation by the same name which had previously owned and operated the railroad now owned by claimant. (R. 53, Finding of Fact III; R. 57.)

The latest item remaining in this suit bears date June 18, 1916. The lower Court intimated that this action was

barred by the three year limitation found in Section 424 of the Transportation Act of 1920, which became a law on February 28, 1920, more than three years after June 18, 1916. (R. 63).

SPECIFICATION OF ERRORS

1. The error of the lower Court in holding that the payment by the disbursing officer amounted to an accord and satisfaction of the total transportation charges.

2. The error of the lower Court in holding that a Federal disbursing officer exercises merely ministerial duties, and was without authority to make payment of the undisputed portion of the total demand except as a discharge of the total demand.

3. The error of the lower Court in referring to the three year limitation on actions by carriers to recover transportation charges prescribed by the Transportation Act of 1920 as a bar to this action.

4. The error of the lower Court in suggesting that Section 3477 R. S. might be applicable to this action.

5. The error of the lower Court in dismissing the petition herein.

ARGUMENT

I

NO ACCORD AND SATISFACTION OF CLAIMANT'S DEMAND

This case involves strictly a business transaction. Services had been performed at the request of the United States for which compensation was due. The part payment made upon the transportation charges, which charges were a mere matter of mathematical calculation whether computed on land-grant rates or on tariff rates, is controlled by the same law that governs between individuals.

Cooke vs. U. S., 91 U. S., 389, 398; 23 L. ed., 237, 243.
U. S. vs. Bostwick, 94 U. S., 53, 66; 24 L. ed., 65, 66.
McKnight vs. U. S., 98 U. S., 179, 186; 25 L.ed. 115, 116.

Bill for these services was presented to the disbursing officer. On the face of this bill there appeared a notice or protest stating that whatever payment might be made less than full published tariff fares "will be accepted as part payment only for the services performed". (R. 56).

No compulsion existed whereby the United States was forced to make payment of this bill. Payment of the bill as rendered was made, and such payment must have been made subject to the expressed conditions. The United States was expressly and explicitly notified that such payment would be accepted only as part payment. It could have returned the bill and declined to have accepted the condition attached to payment. The situation was, in effect, an offer to accept a part payment on account. This offer could have been declined or accepted. Defendant *elected* to accept.

If any estoppel resulted from this situtation, the estoppel would be upon the United States. It acted with knowledge that the payment would not be accepted as payment in full. Nevertheless, it elected to make a part payment. This *election* can not now be repudiated.

Defendant does not and can not contend that it has been misled in the slightest degree. Its act in making part payment was voluntary and with full knowledge that the claimant would bring this suit for the balance unpaid.

The expressed terms and conditions attaching to the payment can no more be altered at this late date than can the terms and provisions of a formal contract. For this Court to decline to give effect to the condition or protest, would be to annul a contractual *status* entered into by the parties.

It is now admitted that claimant was due to be paid in full as claimed herein. Yet defendant attempts to hide behind a part payment. Certainly it is not unjust to award claimant its full rights.

There is no attempt by defendant to show that either party intended the payment as an accord and satisfaction. No receipt in full satisfaction of the total demand was given or called for.

This is not a question of splitting a cause of action. Claimant could not *sue* for part of a claim, and after recovering this, then sue for the alleged balance. The claim would have been merged in the judgment. But *a creditor may always go to a debtor and collect as much of his claim as the debtor will pay*, and unless an accord and satisfaction has been effected, the creditor may then sue for the balance.

In *Attorney General vs. Supreme Council, A. L. H.*, 196 Mass. 151; 81 N. E. 966, the Supreme Court of Massachusetts discussed many principles here applicable. One of the issues before the Court was to determine whether

under the law of New York, an accord and satisfaction had resulted of a five thousand dollar claim under a beneficiary certificate, where claimant's attorney in accepting nineteen hundred dollars, said in substance: 'We accept the draft as payment on account only, and do not waive our rights to the full amount,' signed a receipt that the amount was " two-fifths of the amount herein agreed agreed to be paid, less five per cent ", and the words " for cancellation " were stricken through at the end of the receipt, that " this certificate is hereby surrendered . . . . . for cancellation." The Court held that acceptance of the nineteen hundred dollars under these circumstances did not give rise to an accord and satisfaction. The case of *Komp vs. Raymond*, 175 N. Y. 102; 67 N. E. 113, was cited as stating the New York law.

In *Mitterwallner vs. Supreme Lodge, Knights and Ladies of the Golden Star*, 109 App. Div. 70; 95 N. Y. Sup. 1090, 1094, the Appellate Division of the Supreme Court of New York declared:

> "The plaintiff made a demand on the defendant for $1,000, as the benefit she was entitled to receive upon the death of her husband, and the defendant stated that they admitted there was due a certain sum, and offered to pay that sum. She accepted that sum, and signed the receipt under protest. It was proved that the receipt contained a statement that the amount paid was in full under the certificate; but the addition of the plaintiff to that statement that it was received under protest was a distinct statement that the plaintiff protested against the sum being received in full for her claim. Under any circumstances, the receipt was not a contract, and the testimony of the plaintiff, taken in connection with the protest made by her, would sustain a finding that the receipt of a part of the money was not to be considered as an accord and satisfaction of the plaintiff's claim, but was a simple willingness to accept on account what the defendant conceded to be due to her."

In the opinion in this case the Court set forth very clearly the facts and holding in *Komp vs. Raymond, supra,* in the following language:

> "In *Komp v. Raymond,* 175 N. Y. 102; 67 N. E. 113, there was evidence of a contract by which the defendant employed the plaintiff to render services in the Empire of Japan, the plaintiff to receive therefore a certain number of dollars per year, a portion of which was to be paid each month in Japan; the balance to remain with the defendant until the termination of the agreement, at 6 per cent interest. Upon the final termination of the employment, there was a dispute between the plaintiff and the defendant as to whether the plaintiff was to be paid for his services in Japanese yens or in American dollars; Japanese yens being worth about 50 cents in American currency. At the time this question arose, the plaintiff claimed to be entitled to about $7,000 American money, while the defendant claimed that he was entitled to only $1,250. That question being in dispute, the defendant offered to pay the plaintiff the amount according to his construction of the contract, when the plaintiff, according to his testimony, said:
>
> > " 'You pay me this money, and I will sign this receipt. If I can show or bring proof to you and convince you that you are wrong in having me sign this — insisting on my signing this — when I claim that it should be settled in dollars, will you pay me the balance of $5,715? I will sign the receipt on these conditions, if you will make that agreement with me.'
>
> "To this the defendant's representative replied: 'Yes; that seems fair,' and the plaintiff then said: 'Now, if you do not pay me that balance, I will take the thing to court, and we will leave it to a court and jury to settle.' The defendant's representative replied: 'That won't be necessary; I will agree to that.' The plaintiff then said: 'Now, you understand if you don't pay me that balance, that I shall take the whole thing to court for settlement,' to which the defendant's representative replied, 'All

right,' and the plaintiff took the check, and signed the receipt. This receipt was as follows:

> "'Rec'd payment, March 3rd, 1896, twelve hundred and fifty dollars, being full payment of his contract expiring Jan. 1, 1896, with salary, int., and allowance, besides closing his acct. to March 1, 1896.'

"This court held that that receipt amounted to a release of the remainder of the defendant's indebtedness to the plaintiff. This, however, was reversed by the Court of Appeals, and it was held that this receipt was nothing more than an admission of the receipt of a certain amount of money in full for certain services and allowances, which closed the plaintiff's account; that although the receipt in form stated that it was received in full payment under the plaintiff's contract, and closed his account with the defendant, it was a mere admission of a past transaction or of an existing fact; that it was a mere acknowledgment that an amount of money had been received by the plaintiff in full payment of his account, and should be regarded as a receipt only, and not as a contract; that such a receipt is only a declaration that a sum has been paid in full of all claims of a certain kind, or of all demands; that such receipts furnish only prima facie evidence, and are valuable only as such; and it was held that, notwithstanding the form of this receipt, there was no final adjustment of the accounts between the plaintiff and the defendant, but that the plaintiff still retained the right to legally enforce the remainder of his demand."

Another discussion of the principles, both of business and of law, which apply to a situation of the kind under consideration, is found in *Locomobile Co. vs. Nichols*, 153 N. Y. Sup. 227, 229, in which the Appellate Division of the Supreme Court of New York said:

> "The one defense which seems to call for consideration rests upon the following facts: It was on October 20, 1911, that defendant sent his check to plaintiff. As already said, plaintiff at once pro-

tested to the amount, and began active negotiations to induce defendant to pay more. There never was any question but that plaintiff was entitled at all events to the amount represented by the check. Pending these negotiations plaintiff held the check and did not deposit it for collection until April 4, 1912, when it was paid. The defendant now insists that the retention and deposit of this check operated as an accord and satisfaction. To support this defense he relies upon *Fuller v. Kemp*, 138 N. Y. 231; 33 N. E. 1034; 20 L. R. A. 785, and *Nassoiy v. Tomilson*, 148 N. Y. 326; 42 N. E. 715; 51 Am. St. Rep. 695, both of which had to do with claims wholly unliquidated. Both of these cases were examined and distinguished in *Eames Vacuum Brake Co. v. Prosser*, 157 N. Y. 289; 51 N. E. 986, the court saying:

> " 'In these cases the doctrine of accord and satisfaction was carried to the extreme limit, and it is not our purpose to further extend the rule.'

"The case last cited was similar to the present in this: That the controversy was between a principal and its agent; that the agent had collected money belonging to the principal, and had paid over a sum concededly due, retaining a further sum claimed to be due for commission, which claim, however, the principal repudiated; that the principal kept and retained the amount paid over to it, as well as statements on account showing the amount collected, the amounts paid over, and the amounts retained for commissions claimed. The court, after discussing the general principles of an account stated, said:

> " 'Ordinarily the retention of a check enclosed in a letter, which refers to the amount as a balance due on accounts between the parties, will not be held to be an accord and satisfaction so as to bar an action for the balance due. *McKay v. Myers*, 168 Mass. 312 (47 N. E. 98); *Day v. McLea*, L. R. 22 Q. B. Div. 610. It is only in cases where a dispute has arisen between the parties as to the amount due and a check is tendered on one side in full satisfaction of the matter in controversy that

> the other party will be deemed to have acquiesced in the amount offered by an acceptance and a retention of the check. *Nassoiy v. Tomlinson, supra; Fuller v. Kemp, supra.* In this case the defendants were engaged in collecting money for the plaintiff; their character was that of agents. From time to time they remitted balances to the plaintiff. It was the plaintiff's money. It objected early to the retention of commissions by the defendants, and continued such objection through several months, to nearly every account rendered in which commissions were charged. We think that the court below properly held that no accord and satisfaction were established.' "

An accord and satisfaction includes two distinct essentials: (1) the accord, which is an agreement of the parties in the nature of an offer of compromise, and (2) payment of the amount agreed to be paid and accepted in satisfaction of the accord. Obviously there can be no *satisfaction* without there having first been an *accord.*

We quote from *Fire Insurance Association vs. Wickham,* 141 U.S. 564, 577; 35 L. ed., 860, 866:—

> "As was said by Chief Justice Waite in *United States v. Bostwick,* 94 U. S. 53, 67 (24: 65, 66): 'Payment by a debtor of a part of his debt is not a satisfaction of the whole, except it be made and accepted upon some new consideration;' although it was subsequently held in *Baird v. United States,* 96 U. S. 430, (24: 703), that if the debt be unliquidated and the amount uncertain, this rule does not apply. 'In such cases the question is, whether the payment was in fact made and accepted in satisfaction.' The authorities upon this point are numerous and decisive."

Reviewing now the cases cited by the lower Court, we find that in so far as they are in point, they support our contention rather than detract therefrom.

In *Savage vs. United States,* 92 U. S. 382; 23 L. ed., 660, claimant had held certain Treasury notes, which he

claimed were payable in gold. The Secretary of the Treasury refused payment in gold. Claimant accepted an offer made by the Secretary of the Treasury that claimant surrender the notes and receive payment in legal tender. This Court held that the voluntary acceptance by claimant of this offer was a waiver of a protest made when the notes were surrendered, which surrender was understood by both parties to have been absolute and unconditional. The case is wholly unlike the instant situation. No offer was made to present claimant. On the contrary so far as there was an offer, it moved from the claimant to the United States and any acceptance of an offer herein was on the part of the United States. Furthermore no surrender of notes or anything comparable thereto was made herein.

United States vs. Child, 12 Wall. 232; 20 L. ed., 360, involved the effect of a finding by a commission appointed to adjust an account and held that the acceptance of the finding was conclusive. The case is not here in point. No matter of protest was in any involved.

In *Sweeney vs. United States*, 17 Wall. 75, 21 L. ed. 575, and in *De Arnaud vs. United States*, 151 U. S. 483; 38 L. ed. 244, claimant accepted an offer of compromise and executed a release in full. This was held to bar action for further recovery on the account so settled. There was no question of protest in either case.

In *United States vs. Justice*, 14 Wall. 535; 20 L. ed. 753, the acceptance without protest of the finding of arbitrators was held a bar to further recovery. However in that case this Court declared (Page 549):—

> "It is always in the power of parties to compromise their differences. One way of doing this is by arbitrators, mutually chosen; but from such submission neither party is at liberty to withdraw after the award is made. The condition of the government creditor is better than this, for if dissatisfied with the allowance made him by the commission, he

> can refuse to receive it, or can accompany his receipt of it, if he chooses to take it, with a *proper protest.* (Italics ours.) This protest is necessary to inform the government that the compromise is rejected, and that this rejection leaves the claimant free to litigate the matter in dispute before the Court of Claims. If with this knowledge and under these circumstances the money is paid, there can be no just cause of complaint on either side and the status of the parties is not affected by any thing which transpired before the commission."

In *Pacific Railroad vs. United States*, 158 U. S. 118; 39 L. ed. 918, claimant accepted payment of the principal sum found due by a judgment of the Court of Claims, payment of which had been provided by Act of Congress which stipulated that the payment should be in full satisfaction of the judgment. This was held to bar a subsequent action to recover interest on the judgment. No question of protest appears in the case.

In *Chicago, Milwaukee and St. Paul Railway Co. vs. Clark*, 178 U. S. 353, 44 L. ed. 1099, a receipt "in full satisfaction of all claims and demands of every kind, name, and nature" arising from a certain contract was held to bar recovery of a sum in addition to that paid when the receipt was given. No protest or reservation of any kind was incorporated in the receipt.

In *Baird vs. United States*, 96 U. S. 430, 431; 24 L. ed. 703, 704, this Court said:—

> "It is, no doubt, true that the payment by a debtor of a part of his liquidated debt is not a satisfaction of the whole, unless made and accepted upon some new consideration; but it is equally true, that, where the debt is unliquidated and the amount is uncertain, this rule does not apply. In such cases the question is, whether the payment was in fact made and accepted in satisfaction."

The Court held that the payment there under consideration had been *made and accepted* in satisfaction of an unliquidated demand.

The New York cases referred to by the lower Court have been subsequently declared by the New York Courts to state the extreme limit to which those Courts were willing to go. (See Page 9 of this brief). The New York cases cited by the lower Court herein are clearly distinguishable from the instant facts. *Fuller vs. Kemp*, 138 N. Y. 231, was an action by a physician to recover for services rendered. There was a dispute over the amount of the physician's bill. The debtor had sent the physician a check for what he was willing to pay, and had noted thereon that the check was in full payment for the bill. This check was accepted by the physician. No question of protest appears. The amount which the physician was entitled to charge was in no sense determined by any definite contract or rule of law similar to that controlling railroad rates. *Nassoiy vs. Tomlinson*, 148 N. Y. 326, presents a similar situation, excepting that the bill there considered was for commissions.

In *Baltimore and Ohio Railroad Company v. The United States*, 52 Ct. Cl. 473, and *Oregon-Washington Railroad and Navigation Company v. The United States*, 54 Ct. Cl. 145, 255 U. S. 339, the lack of any protest whatsoever at time of settlement is stressed in the decisions of the Court. The decisions are not applicable here, where emphatic protest was placed on the bills when originally presented.

One particularly glaring statement in the opinion of the lower Court which is contrary to the facts should be noted. Said the lower Court, referring to the notice or protest: "The alleged notice remains unnoticed until, as in the instant case, six or more years elapsed from the time of some of the payments". (R. 63). In the first place, this protest necessarily was brought to the attention of the disbursing officers. In the second place, when the bills containing the protest were forwarded by the disbursing officers to the accounting officers, the protest necessarily was

brought to the attention of the accounting officers in their audit of the disbursing officers' accounts. In the third place, claimant brought the matter to the attention of the accounting officers in June, 1920, in an effort to have these officers rectify the wrong occasioned by their former erroneous ruling. (R. 56, Finding of Fact IX).

In the instant case we have a liquidated demand, coupled with a definite reservation of the right to seek recovery of that portion of the demand not covered by the payment. There is nothing to show the slightest intention that the partial payment made was to be in complete satisfaction. The showing is all to the contrary.

It is submitted that the form of protest was ample for the purpose intended, and that there has been no accord and satisfaction herein.

II

CLAIMANT IS NOT TO BE PENALIZED FOR A PROPER EXERCISE OF DISCRETION BY A DISBURSING OFFICER

The payment on account was made by a disbursing officer. The status of disbursing officers has never been announced by this Court. Little has been said upon the matter by any Court. These officers have continued for over a century to perform valuable public services without their authority being defined. To determine this, a chronological review of the origin and development of Federal disbursing officers is indispensable.

The use of disbursing officers in the fiscal system of the Federal Government began as a practice or custom. The Comptroller of the Treasury in *4 Comp. Dec. 334*, states:—

> "It appears to have been originally designed that no demand for the payment of money by the United

> States should be paid until a claim or account therefor had been audited and certified by the accounting officers. But early in the history of the Government a practice grew up, without express authority of law, of employing agents to disburse moneys appropriated for various objects. Subsequently disbursing officers were expressly authorized by statute, and in 1853 were provided for the several Departments. (Sec. 176, *Rev. Stat.*)"

An early statute impliedly sanctioning the use of these officers is the *Act of January 31, 1823* (See Sec. 3648, *R. S.*) Section 1 of this Act as it stands today is found in 8 *Fed. Stat. Ann., 2d. Ed.*, 903, as follows:—

> "Sec. 3648. (ADVANCES OF PUBLIC MONEYS PROHIBITED.) No advance of public money shall be made in any case whatever. And in all cases of contracts for the performance of any service, or the delivery of articles of any description, for the use of the United States, payment shall not exceed the value of the service rendered, or of the articles delivered previously to such payment. It shall, however, be lawful, under the special direction of the President, to make such advances to the disbursing officers of the Government as may be necessary to the faithful and prompt discharge of their respective duties, and to the fulfillment of the public engagements. The President may also direct such advances as he may deem necessary and proper, to persons in the military and naval service employed on distant stations, where the discharge of the pay and emoluments to which they may be entitled cannot be regularly effected. (*R. S.*)"

Soon after the passage of the *Act of January 31, 1823*, the President authorized and directed "advances of money, from time to time to various classes of disbursing officers of the Government." *Williams vs. U. S.*, 1 How. 290, 298, 11 L. ed., 135, 138.

Three cases were decided by this Court in the year 1831 declaring certain officers to be disbursing officers. In *U. S. vs. Tingey*, 5 Pet. 115, 127; 8 L. ed. 66, 71, a

purser in the Navy appointed in 1812 was declared a disbursing officer. In *Smith vs. U. S.*, 5 Pet. 292; 8 L. ed. 130, a paymaster in the Army appointed prior to February 7, 1810, was recognized as a disbursing officer. In *Farrar vs. U. S.*, 5 Pet. 373, 388; 8 L. ed. 159, 165, a surveyor of public lands appointed prior to August 7, 1823, was declared a disbursing officer.

Section 6 of the *Act of August 6, 1846* (See Section 3639 *R. S.*), one of the Independent Treasury Acts, contains provisions which with subsequent modifications are to be found in 8 *Fed. Stat. Ann 2d. Ed.*, 899, as follows:—

> "Sec. 3639. (DUTIES OF OFFICERS AS CUSTODIANS OF PUBLIC MONEYS.) The Treasurer of the United States, all assistant treasurers, and those performing the duties of assistant treasurer, and all collectors of the customs, all surveyors of the customs, acting also as collectors, all receivers of public moneys at the several land-offices, all postmasters, and all public officers of whatsoever character, are required to keep safely, without loaning, using, depositing in banks, or exchanging for other funds than as specially allowed by law, all the public money collected by them, or otherwise at any time placed in their possession and custody, till the same is ordered, by the proper Department or officer of the Government, to be transferred or paid out; and when such orders for transfer or payment are received, faithfully and promptly to make the same as directed, and to do and perform all other duties as fiscal agents of the Government, which may be imposed by any law, or by any regulation of the Treasury Department made in conformity to law. The President is authorized, if in his opinion the interest of the United States requires the same, to regulate and increase the sums for which bonds are, or may be, required by law, of all district attorneys, collectors of customs, naval officers, and surveyors of customs, navy agents, receivers and registers of public lands, paymasters in the Army, commissary-general, and by all other officers employed in the disbursement of the public moneys,

under the direction of the War or Navy Departments. (*R. S.*)"

The statute referred to by the Comptroller of the Treasury as having been passed in 1853 is the *Act of March 3, 1853*. This Act is an appropriation act, and also an act reorganizing the executive departments. Section 3 makes specific provision for disbursing clerks in the departments. This section was carried forward with modifications as Sec. 176 *R. S.*, and with subsequent modifications is found in 3 *Fed. Stat. Ann. 2d. Ed.*, 254 and reads:—

"SEC. 176. (DISBURSING CLERKS.) The disbursing clerks authorized by law in the several Departments shall be appointed by the heads of the respective Departments, from clerks of the fourth class; and shall each give a bond to the United States for the faithful discharge of the duties of his office according to law in such amount as shall be directed by the Secretary of the Treasury; and shall from time to time renew, strengthen, and increase his official bond, as the Secretary of the Treasury may direct. Each disbursing clerk, except the disbursing clerk of the Treasury Department, must, when directed so to do by the head of the Department, superintend the building occupied by his Department. Each disbursing clerk is entitled to receive, in compensation for his services in disbursing, such sum in addition to his salary as a clerk of the fourth class as shall make his whole annual compensation two thousand dollars a year. (*R. S.*)."

Consequent upon the original enactment of this last statute, the Comptroller of the Treasury addressed a letter to the President of the United States as follows, (this letter and the action of the President thereon may be found in Appendix to the First Volume of the *Decisions of the First Comptroller of the Treasury*, William Lawrence, at Pages 629-630): —

"Treasury Department,
Comptroller's Office,
March 21, 1853.

TO THE PRESIDENT OF THE UNITED STATES.

Sir: The power to make advances of money to officers and agents having heretofore been granted under special circumstances; to remove therefore all inconvenience which may rise from any uncertainty or doubt upon the subject, I have the honor to ask, in conformity with the authority for this purpose which is given to the President of the United States by the provisions of an act of Congress entitled 'An act concerning the disbursement of the public money,' approved January 31, 1823, that you will authorize by your direction such advances as the interest of the civil service may from time to time require, viz: (Here is set forth an extended list of disbursing officers.)"

The President upon receipt of the foregoing letter gave direction as follows:—

"Washington, March 22, 1853.

I hereby direct that such advances be made from time to time to the disbursing officers above named as may be necessary to the faithful and prompt discharge of their respective duties and to the fulfillment of the public engagements; but in no case where the agent is to give security shall the amount in his hands at any one time exceed the amount of his security.

FRANKLIN PIERCE."

Next came the *Act of July 17, 1862* (See Sec. 3622 *R. S.*). This Act with subsequent modifications may be found in 8 *Fed. Stat. Ann. 2d. Ed.*, 888, and reads:—

"Sec. 3622. (ACCOUNTS). Every officer or agent of the United States who receives public money which he is not authorized to retain as salary, pay, or emolument, shall render his accounts monthly. Such accounts, with the vouchers necessary to the correct and prompt settlement thereof, shall be sent by mail, or otherwise, to the Bureau to which they pertain, within ten days after the expiration of

each successive month, and, after examination there, shall be passed to the proper accounting officer of the Treasury for settlement. Disbursing officers of the Navy shall, however, render their accounts and vouchers direct to the proper accounting officer of the Treasury. In case of the non-receipt at the Treasury, or proper Bureau, of any accounts within a reasonable and proper time thereafter, the officer whose accounts are in default shall be required to furnish satisfactory evidence of having complied with the provisions of this section. Nothing herein contained shall, however, be construed to restrain the heads of any of the Departments from requiring such other returns or reports from the officer or agent, subject to the control of such heads of Departments, as the public interest may require. (R. S.) "

The *Act of May 9, 1866* (See Sec. 1059 and Sec. 1062 *R. S.*) is known as the "*Disbursing Officers' Act*". 39 *Cyc.* 72. The provisions of this Act are now found in Sections 145 and 147 of the *Judicial Code*, and provide:—

"Sec. 145. (JURISDICTION). The Court of Claims shall have jurisdiction to hear and determine the following matters:

* * * * *

"Third. (DISBURSING OFFICERS.) The claim of any paymaster, quartermaster, commissary of subsistence, or other disbursing officer of the United States, or of his administrators or executors, for relief from responsibility on account of loss by capture or otherwise, while in the line of his duty, of Government funds, vouchers, records, or papers in his charge, and for which such officer was and is held responsible."

Sec. 147. (DECREE OF ACCOUNTS OF DISBURSING OFFICERS.) Whenever the Court of Claims ascertains the facts of any loss by any paymaster, quartermaster, commissary of subsistence, or other disbursing officer, in the cases hereinbefore provided, to have been without fault or negligence on the part

of such officer, it shall make a decree setting forth the amount thereof, and upon such decree the proper accounting officers of the Treasury shall allow to such officer the amount so decreed as a credit in the settlement of his accounts."

Section 1 of the *Act of June 14, 1866* (See Sec. 3620 *R. S.*) with subsequent modifications is set forth in 8 *Fed. Stat. Ann. 2d. Ed.*, 886, and reads:—

> "Sec. 3620. (DUTY OF DISBURSING OFFICERS). It shall be the duty of every disbursing officer having any public money intrusted to him for disbursement, to deposit the same with the Treasurer or some one of the assistant treasurers of the United States, and to draw for the same only as it may be required for payments to be made by him in pursuance of law and draw for the same only in favor of the persons to whom payment is made; and all transfers from the Treasury of the United States to a disbursing officer shall be by draft or warrant on the Treasury or an assistant treasurer of the United States. In places, however, where there is no treasurer or assistant treasurer, the Secretary of the Treasury may, when he deems it essential to the public interest, specially authorize in writing the deposit of such public money in any other public depository, or, in writing, authorize the same to be kept in any other manner, and under such rules and regulations as he may deem most safe and effectual to facilitate the payments to public creditors. (*R. S.*)"

In a *Circular of Instructions* to certain disbursing officers, dated March 25, 1878, and issued by John Sherman, Secretary of the Treasury, (this circular may be found at Page 636 of the Appendix to the *First Volume of the Report of William Lawrence as First Comptroller*) is found this paragraph:—

> "Before making payment of any voucher, the disbursing agent should give it careful scrutiny to see that it is in proper form, that its computations are correct, that the expenditures are incurred under proper authority, that the prices are charged in ac-

cordance with contract rates; and when any fact comes to the knowledge of the disbursing agent tending to show that the services or supplies charged for have not been actually rendered or delivered, or are not at fair or contract prices, or that the expenditure is extravagant or unauthorized, it will be his duty, notwithstanding the voucher therefor may bear the certificate of the superintendent, to withhold payment and report the case to the Department for instructions. Vouchers will bear no credits by way of return or sale of public property of any kind; such property, when disposed of, must be sold for cash, and the proceeds deposited according to law."

In the case of *M'Knight vs. U. S.*, 13 Ct. Cl. 292, 304 (decided 1878), affirmed 98 U. S. 179; 25 L. ed., 115, Richardson, J., said:—

"Vast sums of money are paid to parties for salaries and on other accounts by disbursing officers before the claims have passed the Treasury accounting, and the number of such officers is large, their appointments being provided for by special or general provisions of statute. (*Rev. Stat.*, Sec. 56-58, 62, 176, 255, 496, 1153, 1382, 1550, 1563, 1765, 1951, 3144, 3646, 3648, 3658, 3677, 4839, etc.,). They are all under bonds, and responsible for the legality and correctness of their payments. Their accounts are finally settled through the accounting officers, and every item charged therein is subject to examination and adjustment, as are all other demands, and only such are allowed as are found to be sufficiently vouched for and to have been legally and rightly paid. All others are rejected, and the disbursing officer and his bondsmen are held liable for any balances found against him on such settlement. (*Rev. Stat.*, Sec. 3622-3625; *McKee vs. U. S.*, 12 C. Cls. R., 553)."

The Comptroller of the Treasury further explaining the functions of disbursing officers, states, (*4 Comp. Dec. 334*):—

"Since that time (1853) the practice has existed in the several Departments of paying the salaries of officers and employees, and various bills for supplies purchased and other expenses, through those disbursing officers, whose accounts for such disbursements have been subsequently audited. As a result of this practice, it sometimes happened that a payment which had been made by a disbursing officer was disallowed in the audit of his accounts, for the reason that the expenditure was not authorized by law. To protect the Treasury and disbursing officers from loss the following provision was made by section 8 of the *act of July 31, 1894* (28 Stat., 208):

> " 'Disbursing officers, or the head of any Executive Department . . . may apply for and the Comptroller of the Treasury shall render his decision upon any question involving a payment to be made by them or under them, which decision, when rendered, shall govern the Auditor and the Comptroller of the Treasury in passing upon the account of said disbursement.' "

The term *disbursing officer* signifies one who pays out money. Aside from statutes in such general terms as the foregoing, there can be found no definition of the duties of Federal disbursing officers, except in isolated cases, not here material. Nowhere is there any limitation declaring the payment now under consideration to have been unauthorized. On the contrary, after the forms of vouchers made a part of the finding of fact below had been promulgated by the Comptroller (this was done under date of June 19, 1915 by *Treasury Circular, No. 49;* see *14 Comp. Dec. 945*), the Comptroller of the Treasury found disbursing officers so reluctant to honor this variety of vouchers without first submitting them to the Comptroller, that an amendment to Circular 49 was issued as follows, being *Treasury Circular No. 212*, and found in *27 Comp. Dec. 1091*:—

"Treasury Department,
Office of the Comptroller of the Treasury,
Washington, November 20, 1920.

TO WHOM IT MAY CONCERN:

Attention is directed to Treasury Department Circular No. 49, dated June 19, 1915, in which forms for transportation accounts were prescribed for general use throughout the various departments and independent establishments of the Government in lieu of those prescribed and published by former Treasury Department Circulars.

It appears that it has become the practice in some departments and independent establishments to forward bills covering passenger transportation to the auditors of the Treasury for settlement. This involves a large amount of clerical and record work in the processes of settlement and payment by Treasury warrant and a delay in making payment to the carriers.

It was not contemplated by Department Circular No. 49 that disbursing officers should be relieved of the duty of paying passenger transportation accounts in ordinary cases where vouchers in proper form are presented to them and no doubt arises as to the legality of payment. Hereafter such vouchers should be paid by disbursing officers when in proper form, properly substantiated and certified and not be referred to the auditors for settlement.

"A disbursing officer may exercise his right to request an advance decision from the Comptroller of the Treasury in cases where doubt arises as to legality of payment, in accordance with the rules established for that purpose, or may refuse to make payment when in his judgment payment is clearly not due. When payment is apparently due in some amount, but questions arise which require adjudication, the establishment of facts, or production of further evidence, the bill may be referred to the proper auditor for settlement with a statement of the reasons for such action. Where payment has been re-

fused by a disbursing officer the claimant may exercise the right to file claim with the proper auditor, which will be received and settled in the usual course. But where no reason exists for requesting an advance decision or for refusal to make payment upon vouchers presented, disbursing officers should make payment in the usual course.

"The Transportation Rate Board, which has been established as a clearing point for all transportation claims and accounts, is authorized to adjust direct with carriers any overpayments which may be found upon settlement of disbursing officers' accounts, but this authorization can not be regarded as relieving disbursing officers of their liability under the law.

"It is requested that in accounts which contain a large number of payments for transportation charges a separate abstract be rendered to cover transportation payments alone, or that an abstract be rendered in two parts, one of which shall cover transportation payments alone.

W. W. WARWICK,
Comptroller of the Treasury.

Approved:
D. F. HOUSTON,
Secretary of the Treasury."

Federal disbursing officers necessarily exercise a wide discretion in the performance of the duties. They are not ministerial officers, without discretion. The very lack of detailed definition of their duties and functions requires the constant exercise of discretion. Section 8 of the *Act of July 31, 1894*, providing that disbursing officers *may* apply to the Comptroller of the Treasury for a decision upon questions of payment, is nothing more nor less than a method for assisting disbursing officers in the exercise of their discretion. Whether or not the decision of the Comptroller of the Treasury will be applied for in a particular situation is discretionary with the disbursing officer.

The greatest check, and it is an adequate one, upon an undue assumption of authority by disbursing officers in the expenditure of public money is the frequent and periodic rendering of their accounts for audit by the accounting officers, the disallowance by the accounting officers of any unwarranted expenditures, and the liability under the official bond for unauthorized disbursements. The evident purpose of Congress with respect to providing limitations on disbursing officers has been primarily and principally by defining the scope and functions of the accounting officers. Vastly more legislation has bee enacted governing accounting officers than governing disbursing officers. (See *The Accounting System of the United States from 1789 to 1910* prepared under the direction of the chairman of the Committee on Auditing, Treasury Department, this publication being *Treasury Department Document 2603*, published by Government Printing Office, 1911. See also the *Budget and Accounting Act of 1921*, being the *Act of June 10, 1921*, 42 *Stat.* 20.)

In *The Government Accountant*, Volume 2, No. 2, for June, 1908, on page 43 appears an article entitled *The Disbursing Office: Its Operation and Records*, by William L. Soleau, Disbursing Clerk Department of Commerce and Labor. On page 44, the writer states:

> "The fact that payments by disbursing clerks of vouchers submitted to them, approved by the Secretaries of the Departments under whom they are employed, does not insure credit for the payments by the accounting officers of the Treasry in the settlements of the accounts; and that the disbursing officers are liable under their bonds, for the amounts of such vouchers so approved, should the accounting officers determine that the payments are contrary to the terms of Acts of Congress making the appropriations, the operation of the Disbursing Officer becomes difficult and requires of the disbursing officer the exercise of sound judgment in determin-

ing how far he will accept the approval of the approving officer to justify the payment.

> "The disbursing officer's resposibilities moves him out of the class known as 'cashiers' whose duties are to draw checks in payment of vouchers presented to them for payment, relying entirely upon the approvals appearing in them to justify his acts."

In *Kendall vs. Stokes*, 3 How. 87, 97-98; 11 L. ed. 506, 511-512, the withholding of payment to a claimant was held to be a discretionary act for which a public officer could not be held liable in an action for damages. Said this Court:

> "We are not aware of any case in England or in this country in which it has been held that a public officer, acting to the best of his judgment and from a sense of duty, in a matter of account with an individual, has been held liable to an action for an error of judgment."

> "It repeatedly and unavoidably happens, in transactions with the Government, that money due an individual is withheld from him for a time, and payment suspended in order to afford an opportunity for a more thorough examination. Sometimes erroneous constructions of the law may lead to a final rejection of a claim in cases where it ought to be allowed. But a public officer is not liable to an action if he falls into error in a case where the act to be done is not merely a ministerial one, but is one in relation to which it is his duty to exercise judgment and discretion."

No accounting officer in auditing the account of the disbursing officer who paid the bill in question could charge this payment back to the disbursing officer. It was at all times agreed by everyone that the amount of the payment was due and owing. The issuance of check by the disbursing officer was within the scope of his office, and, to say the least, a proper exercise

of discretion. Claimant received money owing to it, and an indebtedness of the Government had been reduced. The rights of neither party should be prejudiced thereby. Claimant is not to be penalized for seeking payment of that portion of his claim over which there was no dispute.

The voucher submitted to the disbursing officer was not intended to mislead, did not mislead, and could not have done so. The voucher must be read and interpreted from its four corners. The transportation services had been furnished. The certificate that the bill was "correct and just," when read in conjunction with the explanatory note or protest, was perfectly clear to every person examining it. "There was nothing contrary to good morals or conscience in the payment or receipt of the money. The facts were all known. There was no indirection, concealment or improper purpose on either side." *McKnight vs. U. S.*, 98 U. S., 179, 185-186; 25 L. ed. 115, 116.

A charge that the disbursing officer exceeded his authority in paying that portion of the total transportation which was undisputed can not be manufactured out of thin air. This Court has repeatedly held the presumption to be to the contrary. "There is always a presumption that official acts or duties have been properly performed." 22 *C. J.* 130 *et seq.*; 22 *R. C. L.* 472 *et seq.*

The limitations sought to be imposed on disbursing officers by the lower Court are nothing short of judicial legislation. They are unsupported by authority other than judicial pronouncement in this and companion cases. They have never before been announced.

The desirability of finality in Government accounting is wholly aside from this case. Any payment by a disbursing officer on a Government indebtedness will be reflected in the account of the disbursing officer,

whether the payment be a full or a partial payment. The fact that a particular payment is a partial payment can not interfere with the preparation of "an accurate, combined statement of the receipts and expenditures of public moneys" (R, 61) which the Secretary of the Treasury is required to submit to Congress each year.

Just as much interference with the expenditures of the Government would be occasioned by every judgment entered by the Court of Claims against the United States as by a judgment for claimant in this case. Special appropriations are made by Congress to pay these judgments.

Our system of Governmental budgeting, accounting and expenditures has not reached the "finality" stage of perfection. Acts providing deficiency appropriations are passed at every session of Congress.

We submit that the partial payment made by the disbursing officer is no bar to recovering the balance due claimant.

III

NO ASSIGNMENT HEREIN WITHIN SECTION 3477, REVISED STATUTES

Another suggestion made by the lower Court, but not decided, is that the acquisition by claimant at receiver's sale of the assets of a former owner of claimant's railroad might constitute an assignment within the meaning of Section 3477 *R. S.* (R. 57).

The transfer of the claim to claimant, was not a voluntary transfer. This distinguishes the case of *St. Paul and Duluth Railroad Company vs. United States,* 112 U. S. 733; 28 L. Ed. 861, which was a voluntary transfer, in the form of a mortgage.

The appointment of a receiver to take over the claim,

together with other assets, was not a voluntary transfer. This was an act of the law, through the arm of a Federal Court (R. 53), and was beyond the control of the original owner. Such divesting of title has been specifically held not to come within the meaning of Section 3477 Revised Statutes. *Price vs. Forrest*, 173 U. S. 410; 43 L. Ed. 749.

In *Erwin v. United States*, 97 U. S. 392, 397; 24 L. Ed. 1065, 1067, it is stated that this statute "does not embrace cases where there has been a transfer of title by operation of law."

A sale by a special master, directed by order of court in a receivership suit is not a voluntary assignment. The original claimant was powerless to interfere. The court is disposing of the assets in order to obtain proceeds wherewith to pay creditors. The receiver could not decline to comply with the court's orders. He was an officer of the court, subject to its direction. The special master making the sale was in a similar position. Hence, this transfer by the special master to the present petitioner was strictly "by operation of law."

A well-expressed statement of the true nature of this sale by the special master is found in *10 Comp. Dec., 159, 164* where it is said:

> "The sale of the contract by the receivers under the authority and in the manner above mentioned would be by operation of law — that is, the practical working and effect of the law—as much so as the passing of the contract to the receivers appointed by the court. The receivers derive their authority from the act of the court and not from the act of Shreve & Company, and the effect of their appointment is to put the contract from that time into their custody as officers of the court, for the benefit of the parties ultimately proved to be entitled. Their possession is the possession of the court, and the court has power to order a sale of property, including a contract or choses in action, in the hands of its receivers whenever it con-

siders such course necessary for the best interests of all parties, and in such a case the law passes the title to the property sold to the purchaser, and if such purchaser performs and completes the contract payments should be made to him according to the terms and conditions of the contract in all respects the same as payments would have been made to the original contractors had they performed and completed the contract according to the terms thereof and no receivers had been appointed."

The latest pronouncement of this Court upon the true meaning and intent of section 3477 R. S. is the case of *Seaboard Air Line Railway vs. The United States*, 256 U. S. 655; 65 L. Ed. 1149. In that case it is held that a merger or consolidation of two railway companies under sanction of state laws, does not come within the prohibition of the statute. The Court, referring to prior decisions, said:

"In *Erwin vs. United States, Goodman vs. Niblack, and Price vs. Forrest*, certain exceptions to the general language of the section were recognized because not within the evil at which the statute aimed. It was intended to prevent frauds upon the Treasury, and the mischiefs designed to be remedied 'are mainly two: First, the danger that the rights of the Government might be embarrassed by having to deal with several persons instead of one, and by the introduction of a party who was a stranger to the original transaction. Second, that by a transfer of such a claim against the Government to one or more persons not originally in it, the way might be conveniently opened to such improper influences in prosecuting the claim before the departments, the courts, or the Congress, as desperate cases, when the reward is contingent on success, so often suggest.'

"We cannot believe that Congress intended to discourage, hinder or obstruct the orderly merger or consolidation of corporations as the various states might authorize for the public interest. There is no probability that the United States

could suffer injury in respect of outstanding claims from such union of interests, and certainly the result would not be more deleterious than would follow their passing to heirs, devisees, assignees in bankruptcy, or receivers, all of which changes of ownership have been declared without the ambit of the statute. The same principle which required the exceptions heretofore approved applies here."

The appointment of a receiver is merely one of the usual and regular steps in the reorganization of a financially-embarrassed railroad corporation. It is closely akin to reorganization through consolidation, and would seem to have a stronger position under section 5477 Revised Statutes, and to be amply supported by the reasoning of the Court in the last quotation above.

It is, therefore, submitted that claimant has the right to sue for and maintain its claim herein for the services rendered by its predecessor in title as aforesaid.

IV

THREE YEAR STATUTE OF LIMITATION PRESCRIBED BY TRANSPORTATION ACT NOT APPLICABLE

The lower Court makes reference to the three year statute of limitation prescribed by the Transportation Act of 1920. (R. 63). The intimation from this reference might, if unexplained, seem to be that the Court below considered this three year limitation applicable to this case. In a subsequent decision, *Charles E. Schaff, receiver of Missouri, Kansas and Texas Railway Company of Texas vs. United States,* (decided by the Court of Claims March 3, 1924), the position of the lower Court is sufficiently clarified to remove any implication that the present claim could be governed by the three year limitation. In that case the opinion was delivered by

Chief Justice Campbell, who also wrote the opinion below in the present case. In the case referred to, Chief Justice Campbell said:—

> "The only defense attempted to be interposed in this case is the statute of limitations of three years contained in the transportation act of 1920, 41 Stat. 492. Unless that limitation applies the plaintiff is clearly entitled to a judgment. We have indicated in former opinions that the statute does apply to suits by carriers against the Government, but it has not been necessary in these former cases to apply the statute. Expressions in some of these cases may be responsible for the contention here made that the plaintiff's cause of action accrued more than three years before suit brought. But the rule is well settled, and is stated in *Sohn v. Waterson,* 17 Wall. 596. The statute of limitations prescribed by the transportation act of 1920 applies to actions brought against the Government by a carrier to recover its charges, but it does not defeat causes of action which arose before its passage if suit be brought within three years after the passage of the act and within six years from the accrual of the right of action. In other words, the general statute of limitations of six years applicable to suits in the Court of Claims, being jurisdictional, applies to all actions unless waived by statutory enactment relative to the particular case, and the limitation of three years prescribed by the transportation act may apply as above stated. But when suit is brought on a cause of action arising before the late statute, and this statute is alone relied upon, the limitation it prescribes begins to run from the date of the enactment of the statute. *Sohn v. Waterson, supra.*"

Were the three year limitation to be applied in this case, the passage of the Act of Congress setting up the limitation would have wiped out the cause of action, since at the time the Transportation Act became a law more than three years had elapsed from the latest transportation now included in the claim. Such an interpretation would be unconstitutional. In *Koshkonong vs.*

Burton, 104 U. S., 668, 675; 26 L. Ed. 886, 889, it was said:—

> "It was, undoubtedly, within the constitutional power of the Legislature to require, as to existing causes of action, that suits for their enforcement should be barred unless brought within a period less than that prescribed at the time the contract was made or the liability incurred from which the cause of action arose. The exertion of this power is, of course, subject to the fundamental condition that a reasonable time, taking all the circumstances into consideration, be given by the new law for the commencement of an action before the bar takes effect. *Terry v. Anderson*, 95 U. S., 633 (XXIV., 366); *Hawkins v. Burney*, 5 Pet., 457; *Jackson v. Lamphire*, 3 Pet., 280; *Sohn v. Waterson*, 7 Wall. 596 (84 U. S. XXI., 737); *Christmas v. Russell*, 5 Wall. 290 (72 U. S. XVIII., 475); *Sturges v. Crowinshield*, 4 Wheat., 122; *Osborn v. Jaines*, 17 Wis. 576; *Parker v. Kane*, 4 Wis. 1; *Falkner v. Dorman*, 7 Wis. 393."

We think this sufficient for present purposes. However, we also contend that the three year limitation prescribed in Section 424 of the Transportation Act of 1920 (41 Stat. 492) was not intended as an implied repeal *pro tanto* of the general six year limitation on actions in the Court of Claims, and further, that this three year limitation was not intended to broaden the Interstate Commerce Act and to make that Act control transportation furnished to the United States.

CONCLUSION

The necessity for instituting this suit is to correct a ruling of the accounting officers of the Government subsequently shown to be erroneous, but which the accounting officers themselves refused to correct. (R. 56, Finding of Fact IX). Claimant's right to the unpaid portion of the transportation charges in question is established by *United States v. Union Pacific Railway Company*, 52 Ct. Cl. 226, affirmed 249 U. S. 354, 63 L. Ed. 643. In this Union Pacific case all of the classes of persons for the transportation of whom recovery is still sought herein, with the single exception of the army nurse, are specifically considered by the Court and held not to come within the meaning of the expression "troops." "Troops" are defined as "soldiers collectively,—a body of soldiers." They are held not to include individuals traveling separately on different days and to different destinations. The reasoning of the Court in the Union Pacific case applies fully to the army nurse who, as alleged in the petition (R. 4), was not traveling as a part of or in connection with the transportation of "troops" of the United States.

Until this Court had announced its decision in *United States vs. Union Pacific Railway Co., supra*, which was done on March 31, 1919, the right of railroads to their full transportation charges had not been settled beyond controversy. It is not to be contemplated that by an inflexible and arbitrary necessity these railroads were compelled to furnish transportation for the United States during a war period when by common knowledge an extraordinarily large amount of transportation was required, and yet because of an erroneous ruling of the Comptroller of the Treasury which the railroads were contesting, the railroads must either carry indefinitely as unpaid accounts against the United States the total

charges for this vast accumulation of transportation bills, or by accepting payment of that portion of the bills which the Government was willing to pay without question, forfeit the remaining portion of the bills. It cannot be said that the protests were not noticed. These protests were on the bills as submitted to the disbursing officers, and in turn they appeared on the bills when forwarded by the disbursing officers as vouchers to the accounting officers.

In the light of pronouncements from this Court, many of long standing, it is submitted that the method by which the undisputed part of the transportation charges was collected did not destroy the right to collect the unpaid balance.

Respectfully submitted,

GEORGE FRANCIS WILLIAMS,
HENRY C. CLARK,
Attorneys and Counsel for Appellant.

CLARK AND CLARK,
Of Counsel for Appellant.

IN THE

Supreme Court of the United States

October Term, 1924.

No. 287.

THE WESTERN PACIFIC RAILROAD COMPANY,
Appellant,

vs.

THE UNITED STATES.

REPLY BRIEF FOR APPELLANT.

I.

The Court of Claims in a former action brought by the present appellant, gave judgment for this appellant on claims which it had received in exactly the same manner that appellant received the claims now in suit.

All except a few of the latest items of the claims in that case were based on transportation services rendered either by the Western Pacific Railway Company (predecessor of appellant), or the receivers of the property of that railroad, prior to the acquisition of its assets by the appellant, and the suit was brought after such acquisition by appellant. The Court of Claims, evidently considering this acquisition of title valid and unobjectionable, gave judgment for a sub-

stantial portion of the claims (based on the transportation services rendered from March 18, 1915, to August 1, 1916), and dismissed the petition as to the rest of the claims sued on upon grounds not affecting the matter of acquisition or assignment. From the action of the Court of Claims in dismissing the petition as to said portions of its claims, the plaintiff appealed to this Court where the judgment of the Court of Claims was affirmed.

The case referred to is *Western Pacific Railroad Company vs. United States*, 255 U. S. 349, 65 L. ed. 671. The third finding of fact in that case which may be found at page 9 of the printed Transcript of Record therein (on file in the Clerk's office of this Court) reads:

III.

"Pursuant to a decree of the District Court of the United States for the Northern District of California, entered on May 27, 1916, in a certain cause there pending, entitled Equity No. 169, The Equitable Trust Company of New York, as trustee, complainant, against the said Western Pacific Railway Company and others, and pursuant to a master's sale as therein directed and afterwards approved by the court, the petitioner, by deed of Francis Krull, special master, and others, dated July 1, 1916, acquired all of the railways, property, assets, and choses in action belonging to the said Western Pacific Railway Company or to Frank G. Drum and Warren Olney, Jr., as receivers of the said Western Pacific Railway Company appointed in said cause, and in a certain cause ancillary thereto pending in the District Court of the United States for the District of Utah, who, as such receivers, operated the railway properties of said Western Pacific Railway Com-

pany during the period from March 3, 1915, in the one case, and March 6, 1915, in the other, until July 14, 1916, when the said receivers turned over to the petitioners the railways, property, and assets of said Western Pacific Railway Company, since which time the petitioner has operated said railways; and hereinafter in the paragraphs relating to transportation and settlements therefor the term 'claimant' is, for convenience, used to designate the said Western Pacific Railway Company, the said receivers, or the petitioner herein, as the case may be."

A comparison of the above-quoted finding of fact with the third finding of fact in the instant case (R. 53), will show that title to the claims now in suit was derived in precisely the same manner as was the title to the claims on which recovery was allowed in the case referred to.

The lower Court in the instant case in the opening sentence of the opinion states a clear assumption when it refers to "mortgage foreclosure proceedings." (R. 57.) There is nothing in the findings of fact to support this statement. In order to declare that a prohibited assignment was made, the facts showing such action should be clearly established. Claimant's title was shown in the petition herein. (R. 1-2.) This title necessarily was also set f rth in the stipulation of facts entered into by counsel for the Government upon which the findings of fact of the lower Court were predicated (R. 53) and is stated in the findings of fact in almost identical language with that used in the said former case in which recovery was allowed.

No question as to the validity of the plaintiff's title to any of the claims sued on was raised by counsel for the Government in the lower court in the instant case.

II.

The claim in the above cited case was for the difference between the amount of numerous freight charges on furniture and effects of officers transported in excess of their "change of station allowance" calculated at full tariff rates and the amounts received by the plaintiff and its predecessors, payment having been made in each case with land-grant deductions. That portion of the claims disallowed covered all payments which had been accepted without protest and the portion of the claims for which judgment was given covered all items as to which protests had been made at the time payments were accepted. 255 U. S., page 355.

That as to a part of the items of the claim for which judgment was given, the payments accepted under protest were made by disbursing officers and that the protest as to each of said items was endorsed on the voucher executed by the plaintiff or the receivers for its predecessor appears from the Fourteenth Finding of Fact (page 15 of the Printed Transcript of Record), which states that as to certain of said items (included in said recovery) "*Voucher showing land-grant deductions was submitted with the endorsement 'stated at net cash rate under protest.'*" (Italics ours.)

Respectfully submitted,

GEORGE FRANCIS WILLIAMS,
HENRY C. CLARK,
Attorneys and Counsel for Appellant.

CLARK & CLARK,
Of Counsel for Appellant.

In the Supreme Court of the United States

OCTOBER TERM, 1924

THE WESTERN PACIFIC RAILROAD COMPANY, appellant
v.
THE UNITED STATES

No. 287

APPEAL FROM THE COURT OF CLAIMS

BRIEF FOR APPELLEE

Statement of the Case

During a period from September 24, 1914 to June 18, 1916, appellant's predecessor in title to the claims hereinafter described, upon requests from the United States, transported certain persons, not soldiers in service, to destinations named in the requests. Having rendered the services requested, the transporting company billed the United States therefor at the reduced rates obtaining by agreement and as a result of land grants originally made to the company for the transportation of "troops of the United States." When the requests were made and the transportation given the persons named in the

requests were held by the United States to fall within the classification, "troops of the United States." The company voluntarily billed the United States upon that basis at reduced rates, certifying in the case of each bill submitted to the disbursing officers of the government that the amount therein stated was the correct and just account of the company with the United States for the services rendered. The form used appears on page 69 of the Record as an Appendix to the Findings of Fact of the Court below. Immediately preceding this form, on page 68 of the Record, also an Appendix to the Findings of Fact, is the form prescribed for use by railroads for services rendered at commercial rates, where no land grant reductions were involved. In no case did the company make use of this form. In every case the form set out on page 69 of the Record was employed. This form contained the printed injunction that the "Bill must be completely filled out by the Transportation Company before certification, *and there must not be any erasure or other alteration whatever.*" [Italics ours.]

Notwithstanding and in violation of this injunction the company caused to be typewritten across the face of the bills submitted by it and involved in this controversy the so-called protest set out in Finding of Fact No. VIII, appearing in the Record at page 56. Bearing this protest, the bills were presented to the disbursing officers, who had no authority to make partial settlements of the claims presented but only to pay them in full in accordance with the

tenor of the form prescribed and used, and who, upon the presentation of the bills, paid the amounts therein claimed, which were thereupon accepted by the company. The disbursing officers had no authority or discretion to pass upon or give effect to protests and were under no duty to communicate them before payment. In the regular course they would not come to the attention of the accounting officers of the government until long after payment was made and then only incidentally in the settlement of the disbursing officers' accounts.

The amount now asked is $11,055.76 (Finding of Fact No. XI, page 57 of the Record), being the difference between what the company would have received at commercial rates and the amounts certified by it as what it claimed and which it was paid. Of the amount now asked (as appears from the petition, although not from the Findings of Fact), $4,453.14 is for transportation furnished before February 2, 1915, or more than six years before the filing of the original petition herein in the Court of Claims.

The claims of the transporting company, together with its other assets, were sold to the appellant by a special master appointed by and under the direction of a United States District Court (Finding of Fact No. III, page 53 of the Record). The deed conveying the property was executed on July 1, 1916. At the time of the sale the railway system involved was being operated by receivers.

Four questions present themselves:

(1) Whether the assignment just described is within the prohibition of Section 3477, R. S.?

(2) Whether the six-year statute of limitations governing causes of actions filed in the Court of Claims does not defeat at least a substantial part of the claim?

(3) Whether, absent the so-called protest, the claimant would be entitled to the alleged balance, having been paid in full the bills presented in which the amounts claimed were stated as correct and just?

(4) Whether the so-called protest saved any rights that otherwise ceased upon the payment and acceptance of the amounts stated in the bills presented to the government.

The court has ordered this case submitted together with No. 285, *Southern Pacific Company, appellant,* v. *The United States.* Questions (1) and (2) above stated, however, are not in that case. They will, therefore, be discussed in full in this brief. Questions (3) and (4) are common to the two cases. For a full discussion of those questions reference is made to the brief of the United States in the *Southern Pacific Case.*

ARGUMENT

I

These claims have been assigned within the meaning of Section 3477, R. S., for which reason recovery can not be had thereon.

These claims, together with other assets, were sold to the appellant by a Special Master acting under the direction of a United States District

Court as a result of a decree of that court in an action brought by a trustee against the railway company by which the transportation involved in this case was furnished the United States.

Section 3477 R. S. provides that:

> All transfers and assignments made of any claim upon the United States, or any part or share thereof, or interest therein whether absolute or conditional, and whatever may be the consideration therefor, and all powers of attorney, orders or other authorities for receiving payment of any such claim, or any part or share thereof, shall be absolutely null and void, unless they are freely made or executed in the presence of at least two attesting witnesses, after the allowance of such a claim, the ascertainment of the amount due, and the issuing of a warrant for the payment thereof.

Unquestionably the assignment here was within the literal meaning of this statute. Appellant argues, however, that it was not within the intent of the statute and refers on pages 28, 29, and 30 of its brief to certain cases decided by this court stating exceptions to the literal prohibition of the statute. But this case does not fall within any one of the exceptions so stated. It does fall, as we think, within the principle stated by this court in *St. Paul & Duluth Railroad Company* v. *United States*, 112 U. S. 733.

In that case the property of the railroad company including the claims against the United States had been voluntarily assigned by the company by mort-

gage. Later the mortgage was foreclosed. By a judicial sale consequent thereupon the title came into others than the original claimant against the United States. This court held such an assignment within the prohibition of the statute.

Is not that precisely this case?

Here an action was brought by a trustee against the railway company and the sale was consequent to a decree in that action. It does not appear from the Finding of Fact (No. III, page 53 of the Record) upon what the action was based. The reasonable inference is that it was upon an instrument in the nature of a deed of trust or a mortgage. If so, then the facts are exactly parallel with the case cited.

Certainly the burden is upon the appellant to show from the record that the assignment here, being within the words of the statute, is within the exceptions thereto. The *St. Paul & Duluth Railroad Company case* holds that an original voluntary transfer later completed by an involuntary judicial sale does not fall within the exceptions.

II

The six year statute of limitations applies to a large part of the claim

It appears from Finding of Fact No. XI, page 57 of the Record, that the transportation involved was furnished between September, 1914, and June 18, 1916. From other Findings of Facts stated it appears that requests were made for the transportation of individuals and the transportation given thereupon.

Obviously each such instance gave rise to a separate cause of action against the United States, unless, indeed, these persons were carried under the general agreement with the United States as to the "transportation of troops," in which event appellant has of course been fully paid. The petition herein was filed February 2, 1921. It is submitted, therefore, that in no event could there be recovery for any transportation furnished prior to February 2, 1915. And, since the record does not show what part of the total claim falls within this class (although it appears in the petition to have been all the items shown on pages 10–19 of the record, inclusive), a further finding of fact would be necessary before the exact amount so outlawed could be determined.

III

Payment of the amounts claimed in bills certifying the account stated to be correct and just and the acceptance thereof finally settled the whole matter

Appellant bases its case wholly upon the effect of the so-called protest which was written across the bills rendered to the United States by the transporting company. We assume it is conceded that absent that protest there would be no case. If there was a dispute as to the amount due the company, the company adopted the government's theory, voluntarily presented its bills upon the basis contended for by the United States, stated that the amount of its claim was so much, which could only mean that the total amount of its claim was the amount named,

certified it as correct and just, and asked, received, and accepted payment on that basis. Such is a perfect case of accord and satisfaction.

IV

The so-called protest was valueless

In the companion case, No. 285, submitted by order of the court with this case, we have discussed from the standpoint of the United States the effect of such a protest as was here employed. Reference is made to our brief in that case and particularly to subdivisions II, III, and IV of the argument. A mere repetition here would not be helpful. But we summarize the reasons for our contention that the protest used was valueless:

First. Knowing that it was the understanding of the United States that the persons requested to be transported were to be carried at the rates agreed on for the "transportation of troops" and thereupon transporting them without protest, the company agreed to the reduced rates, and no subsequent protest should alter the effect of such an agreement.

Second. The so-called protest, constituting as it did an alteration in the form of the bill prescribed by the United States and therefore having been placed on the bills wrongfully, was for that reason void, if for no other reason.

Third. The protest was repugnant to the statements made in the bills presented. The bills said, in effect, "the amount of the claim is that stated and payment thereof is payment in full of the account."

whereas the protest in effect said, "no, it will be treated only as partial payment. The entire claim is not stated." The payment of the bills, however, was necessarily in accordance with what appeared lawfully thereon, without modification by reason of something unlawfully appearing. That is to say, the payment was of the accounts in full and the acceptance was subject to that necessary condition. So that here also was accord and satisfaction.

Fourth. The protest was made to disbursing officers at the time of payment. That they had no authority except to pay the accounts in final settlement this appellant knew. They had no discretion to make partial payments or to consider protests. The accounting officers of the government having discretion would not see the protests until long after payment by the disbursing officers and then only incidentally. A protest so made is the same as no protest or as a protest after accord and satisfaction has been completed.

Reference is made to the cases cited in the companion case, particularly to *Oregon-Washington Railroad and Navigation Company* v. *United States*, 255 U. S. 339 (holding that the presentation by the railroad of bills on the land-grant basis and acceptance of the amounts therein claimed forecloses further claims for additional amounts); and to *United States* v. *Adams*, 7 Wall, 463, and *Savage, Executrix*, v. *United States*, 92 U. S. 382 (in both of which, under analogous situations, the futility of a protest is pointed out by this court).

CONCLUSION

It is respectfully submitted that appellant, having elected to settle with the United States on the land-grant basis and having so elected voluntarily and without duress of any kind, is not now entitled to any additional payment whatever. It is further submitted that a substantial part of the total amount claimed is beyond the six years of the statute of limitations and that all of it is within the prohibition of Section 3477, R. S. The decision of the Court of Claims should be affirmed.

JAMES M. BECK,
Solicitor General,
MERRILL E. OTIS,
Special Assistant to the Attorney General.

NOVEMBER, 1924.

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WESTERN PACIFIC RAILROAD COMPANY *v.* UNITED STATES.

APPEAL FROM THE COURT OF CLAIMS.

No. 287. Argued November 19, 20, 1924.—Decided May 11, 1925.

1. Where transportation bills at land-grant rates bore endorsements sufficiently notifying government officers that payment at those

rates to the railroad was not accepted in final settlement, the railroad was not barred by acquiescence from further claiming the difference between the amounts received and the lawful tariff fares. See *So. Pacific Co.* v. *United States, ante,* p. 263. P. 274.

2. Claims accruing more than six years before beginning the action in the Court of Claims are barred by Jud. Code § 156. P. 275.

3. The provision of Rev. Stats. § 3477 that all transfers and assignments of any claim against the United States shall be absolutely null and void unless made after the allowance of such claims and the ascertainment of the amount due, does not apply to a transfer of claims through a judicial sale under an order of court. *St. Paul Railroad* v. *United States,* 112 U. S. 733, distinguished. P. 275.

59 Ct. Cls. 67, reversed.

APPEAL from a judgment of the Court of Claims rejecting claims of a railroad for transporting passengers for the Government.

Mr. George Francis Williams, with whom *Mr. Henry C. Clark* was on the brief, for appellant.

Mr. Merrill E. Otis, Special Assistant to the Attorney General, with whom the *Solicitor General* was on the brief, for the United States.

MR. JUSTICE SANFORD delivered the opinion of the Court.

This case, which was heard with *Southern Pacific Co.* v. *United States, ante,* p. 263, just decided, is a similar action brought by the Western Pacific Railroad to recover the difference between the land-grant rates and the full tariff rates for the transportation of passengers carried at the request of the Government. The Court of Claims, on its findings of fact, entered judgment dismissing the petition. 59 Ct. Cls. 67.

The petition covers claims for transportation services alleged to have been furnished between September 24,

1914, and June 18, 1916,[1] (a) by the Western Pacific Railway, a predecessor in title of the claimant; (b) by receivers of the property of said Railway appointed in a suit brought against it by a Trustee in a Federal District Court in California; and (c) by the claimant, which became the purchaser of the property of said Railway under a sale made in the said suit.

The material facts, as found, are as follows: During the period in question the Western Pacific Railway—which had entered into the so-called land-grant equalization agreements[2] for the transportation of troops of the United States at land-grant rates—the receivers in the said suit, and the claimant, successively carried as passengers, on Government requests, various discharged and retired soldiers, discharged military prisoners, and other persons. Bills for the transportation of such persons were presented by the Railway, the receivers, and the claimant, respectively, on land-grant vouchers, claiming land-grant rates, as in the *Southern Pacific Case, supra.* In all cases, however, there was typewritten on the vouchers before they were presented, an endorsement in the following form: "As United States Government accounting officers claim that they have no authority to allow or pay for the transportation of [here is typewritten the class of travel objected to] more than the fares for troops of the United States, such fares are shown herein but under protest, and the Western Pacific Railway Co. for itself and connecting carriers does not waive [?] of its rights to full publish—tariff fares and payment of any less amount will be accepted as part payment only for the services performed." All these vouchers were presented to the Government disbursing officers, and were paid by

[1] On the hearing other claims covering transportation furnished by the claimant after June 18, 1916, the effective date of the so-called "interterritorial military arrangement," were withdrawn.

[2] *Southern Pacific Co.* v. *United States, supra.*

them in the amounts of the land-grant rates, as claimed; and all these payments were accepted by the Railway, the receivers and the claimant, respectively.

Pursuant to a sale made under a decree in the Trustee's suit in the District Court the claimant acquired by a special master's deed all the property, assets and choses in action belonging to the Western Pacific Railway or to its receivers. In 1920, after payment had been received of all the land-grant vouchers, the claimant presented to the proper accounting officers of the Government supplemental claims covering the balance of the full passenger fares on all the transportation in question. These were disallowed; and the claimant on February 2, 1921, brought the present action.

1. It is not questioned that in the light of the decision in *United States* v. *Union Pacific Railroad*, 249 U. S. 354, none of the classes of persons here in question can be regarded as troops of the United States, and that the claimant and its predecessors would have been entitled originally to compensation at the full passenger rates. The Government contends, however, that—as was held by the Court of Claims—the action of the claimant and its predecessors in voluntarily presenting their bills at land-grant rates and accepting payment thereof, precludes the recovery of the balance of the full rates to which they would otherwise have been entitled. In this aspect the present case is in all respects similar to the *Southern Pacific Case, supra*, and is controlled by the decision therein; and on the authority of that decision we hold that the endorsements on the vouchers sufficiently notified the Government officers that the payment of land-grant rates was not accepted in final settlement of the transportation claims, and that the Government has not established an acquiescence in the payment of such rates which discharges the claims for the remainder of the full tariff fares.

2. All the claims which accrued more than six years prior to the beginning of the present action are, however, barred by the express provision contained in § 156 of the Judicial Code. This was recognized by the Court of Claims, and is not here questioned.

3. The Government further contends that as to the claims for transportation furnished by the Western Pacific Railway and its receivers, which were acquired by the claimant under the special master's deed, a recovery is precluded by § 3477 of the Revised Statutes. This section provides, *inter alia,* that all transfers and assignments of any claim against the United States, shall be " absolutely null and void," unless made after the allowance of such claims and the ascertainment of the amount due. The object of this section is to protect the Government and prevent frauds upon the Treasury. It applies only to cases of voluntary assignment of demands against the Government, and does not embrace cases where there has been a transfer of title by operation of law. *United States* v. *Gillis,* 95 U. S. 407, 416; *Erwin* v. *United States,* 97 U. S. 392, 397; *Goodman* v. *Niblack,* 102 U. S. 556, 560; *Price* v. *Forrest,* 173 U. S. 410, 421. And see *Seaboard Air Line* v. *United States,* 256 U. S. 655, 657. In *Price* v. *Forrest, supra,* p. 422, it was specifically held that this section did not apply to the assignment of a claim to a receiver under the order of a court, this being " the act of the law." So here the sale to the claimant of so much of the claims as had accrued to the receivers for transportation furnished by them, was clearly a transfer by operation of law and did not come within the prohibition of the statute.

As to the claims for the transportation that had been previously furnished by the Western Pacific Railway, the Government relies upon *St. Paul Railroad* v. *United States,* 112 U. S. 733, 736, in which there was a general statement—not necessarily involved in the decision of the

case—that a voluntary transfer of a claim against the United States, by way of mortgage, finally completed and made absolute by a judicial sale, falls within the prohibition of § 3477. We need not now determine the effect to be given to this general statement, nor whether it could have any application where the mortgage does not specifically transfer existing claims against the United States. In any event it has no application to the present case. The findings of fact do not show that these claims were included in any mortgage executed by the Railway or were acquired by the claimant through its foreclosure, but merely that they were acquired through a judicial sale pursuant to a decree of the court. So far as appears from the findings this was merely a sale of assets of the Railway not covered by a mortgage, bringing the case in this aspect within the doctrine of *Price* v. *Forrest, supra,* as a transfer of the claims by operation of law.

We conclude that on the facts found § 3477 does not preclude the recovery of any of the claims in suit.

The judgment of the Court of Claims is accordingly reversed, and the cause remanded to that court for further proceedings in conformity to this opinion.

Reversed.